

# **Exhibit A**

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/01/2025				
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss status of the goodwill valuation workpapers and lease testing.	\$0.00	0.3	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss the equity rollforward and disclosure package control.	\$0.00	0.5	\$0.00
Bellora, Brandon	Address review notes in sales cycle based testing workpaper.	\$0.00	4.2	\$0.00
Bellora, Brandon	Prepare cycle based analysis workpaper using considerations from sales and cycle based sales testing workpapers.	\$0.00	3.8	\$0.00
Collins, Mikaela	Review American Freight IT specialist planning memo.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review American freight presumed risk of fraud in revenue recognition risk assessment memo.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review American Freight financial reporting package control.	\$0.00	0.2	\$0.00
Donlon, Richard	Review workpaper journal entry testing including clearing review notes.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss the equity rollforward and disclosure package control.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to discuss status of the goodwill valuation workpapers and lease testing.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Performed the Franchise Group Professional Fees Expense Testing.	\$0.00	2.8	\$0.00
Fitzpatrick, Emily	Continue to perform the Franchise Group Professional Fees Expense Testing.	\$0.00	2.9	\$0.00
Fitzpatrick, Emily	Update the Franchise Group Consolidated leadsheet with amounts from group scoping.	\$0.00	2.0	\$0.00

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## Deloitte &amp; Touche LLP

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April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/01/2025				
Garg, Divya	Update year end guided risk assessment.	\$0.00	2.0	\$0.00
Garg, Divya	Update the financial statement tie out workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Address notes in the group audit scoping.	\$0.00	1.0	\$0.00
Keast, Elizabeth	Review Wag n' Wash Franchising general & administrative expense testing analytic.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review updated accounts payable unrecorded liabilities substantive testing workpaper.	\$0.00	2.4	\$0.00
Keast, Elizabeth	Read PSP Franchising Goodwill valuation analysis results report.	\$0.00	1.2	\$0.00
Keast, Elizabeth	Review National Advertising Fund marketing materials expense testing analytic.	\$0.00	0.2	\$0.00
Khanduja, Bhavya	Update group scoping workpaper with trial balance.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Update Franchise Corporate Analytic with trial balance.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Document American Freight cash additive and subtractive selections.	\$0.00	2.5	\$0.00
Kolpien, Stephanie	Close notes on information technology controls for American Freight.	\$0.00	0.5	\$0.00
Kolpien, Stephanie	Meeting with M. Sciano (Deloitte) to discuss American Freight revenue risk assessment documentation.	\$0.00	0.4	\$0.00
Kolpien, Stephanie	Close notes on the American Freight retail revenue guided risk assessment and analytic.	\$0.00	1.8	\$0.00
Kumar, Ravi	Update Vitamin Shoppe summary memo.	\$0.00	2.0	\$0.00
Lassey, Katherine	Review Wag n Wash Franchising equity rollforward and confirmation testing.	\$0.00	1.5	\$0.00
Lassey, Katherine	Close notes in Pets Supplies Plus Franchising accounts payable testing.	\$0.00	0.4	\$0.00

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April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/01/2025				
Lassey, Katherine	Meeting with L. Neumann (Deloitte) regarding the equity rollforward for Wag n Wash Franchising.	\$0.00	0.6	\$0.00
Lassey, Katherine	Close notes in Pet Supplies Plus Franchising other assets testing.	\$0.00	0.3	\$0.00
Lassey, Katherine	Review National Advertising Fund Neighborhood Relationship Program expense substantive analytical procedures.	\$0.00	0.3	\$0.00
Lassey, Katherine	Clear notes in Wag n Wash Franchising Equity Rollforward and Confirmation testing.	\$0.00	0.1	\$0.00
Lassey, Katherine	Review Pet Supplies Plus Franchising equity rollforward and confirmation testing.	\$0.00	0.2	\$0.00
Lassey, Katherine	Clear notes in National Advertising Fund Creative Consulting and Development Expense Analytic.	\$0.00	0.5	\$0.00
Lassey, Katherine	Review National Advertising Fund email costs testing.	\$0.00	0.8	\$0.00
Lassey, Katherine	Clear notes in Pet Supplies Plus Franchising equity testing.	\$0.00	0.4	\$0.00
Lassey, Katherine	Close notes in Pet Supplies Plus Franchisee receivable testing.	\$0.00	0.3	\$0.00
Neumann, Logan	Closing notes in Wag n Wash equity rollforward.	\$0.00	0.3	\$0.00
Neumann, Logan	Additional documentation of Pet Supplies Plus Franchise adjustments to equity.	\$0.00	0.6	\$0.00
Neumann, Logan	Close noted on PSP Franchise equity confirmation.	\$0.00	0.3	\$0.00
Neumann, Logan	Update expectation of National Advertising Fund email costs within substantive analytic.	\$0.00	1.1	\$0.00
Neumann, Logan	Close notes in National Advertising Fund Creative Consulting and Development expense analytic.	\$0.00	1.2	\$0.00
Neumann, Logan	Perform Wag n Wash Franchise tie-out to financials.	\$0.00	1.4	\$0.00

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April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/01/2025				
Neumann, Logan	Meeting with K. Lassey (Deloitte) regarding the equity rollforward for Wag n Wash Franchising.	\$0.00	0.6	\$0.00
Neumann, Logan	Document National Advertising Fund Pet Partner Revenue performance obligations.	\$0.00	0.9	\$0.00
Neumann, Logan	Document effect of top side entries on the Pet Supplies Plus Franchise equity confirmation.	\$0.00	1.4	\$0.00
Parodi, Carlos	Review support for subsidiary disclosure packet review control.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review accounts payable and accruals testing.	\$0.00	2.7	\$0.00
Parodi, Carlos	Review accounts payable substantive testing.	\$0.00	1.6	\$0.00
Parodi, Carlos	Review status of open requests from management and emailed summary of items to K. Scholes (Franchise Group).	\$0.00	0.4	\$0.00
Parodi, Carlos	Review Franchise Group financial statement audit identification of significant accounts.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte), J. Buckley, H. Singh, A. Mondlak (external - Internal Audit) discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of the goodwill valuation workpapers and lease testing.	\$0.00	0.3	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss the equity rollforward and disclosure package control.	\$0.00	0.5	\$0.00
Saraogi, Astha	Address notes in inventory risk analysis.	\$0.00	0.5	\$0.00
Saraogi, Astha	Address notes in journal entry testing.	\$0.00	2.5	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/01/2025				
Sciano, May	Review compliance with requirements for completeness and ensure project is on track for timely completion of work.	\$0.00	0.3	\$0.00
Sciano, May	Review American Freight cost of sales substantive testing.	\$0.00	2.5	\$0.00
Sciano, May	Meeting with S. Kolpien (Deloitte) to discuss American Freight revenue risk assessment documentation.	\$0.00	0.4	\$0.00
Sciano, May	Continue to review American Freight revenue substantive testing.	\$0.00	0.5	\$0.00
Sciano, May	Review American Freight revenue substantive testing.	\$0.00	1.5	\$0.00
Sciano, May	Email B. Bellora (Deloitte) regarding testing approach for American Freight revenue selections.	\$0.00	0.8	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte), J. Buckley, H. Singh, A. Mondlak (external - Internal Audit) discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.5	\$0.00
Weston, Zachary	Review Franchise Group salaries expense substantive analytic testing.	\$0.00	1.2	\$0.00
Weston, Zachary	Review Vitamin Shoppe salaries expense substantive analytic testing.	\$0.00	1.4	\$0.00
Zaorski, Michal	Review listing of required quality review workpapers.	\$0.00	0.3	\$0.00
Zaorski, Michal	Review Vitamin Shoppe summary memo.	\$0.00	0.4	\$0.00
Zaorski, Michal	Review Vitamin Shoppe reporting package tie out.	\$0.00	0.4	\$0.00
Zaorski, Michal	Review risk of fraud memo.	\$0.00	0.3	\$0.00
Zaorski, Michal	Review Vitamin Shoppe revenue testing memo.	\$0.00	0.4	\$0.00
04/02/2025				
Bellora, Brandon	Create sales cycle based testing selections utilizing cortex transaction analysis tool.	\$0.00	1.0	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
04/02/2025				
Bellora, Brandon	Research cycle based testing supplemental instructions in order to update testing using private audit considerations.	\$0.00	3.0	\$0.00
Bellora, Brandon	Create selections for retail cost of sales utilizing journal entry transaction analysis site.	\$0.00	3.0	\$0.00
Bellora, Brandon	Meeting with M. Collins (Deloitte) to discuss operating lease liability testing procedure's alignment with operating lease.	\$0.00	1.0	\$0.00
Bellora, Brandon	Reconcile American freight operating lease liability to general ledger using disclosure packages.	\$0.00	3.0	\$0.00
Collins, Mikaela	Meeting with B. Bellora (Deloitte) to discuss operating lease liability testing procedure's alignment with operating lease.	\$0.00	1.0	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss inventory testing results for Vitamin Shoppe	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with M. Parodi, R. Kumar (Deloitte), J. Thomas (external - Vitamin Shoppe) to discuss inventory testing results for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Collins, Mikaela	Update property, plant, and equipment risk assessment for Vitamin Shoppe impairment considerations.	\$0.00	1.2	\$0.00
Collins, Mikaela	Review American Freight lease support.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review American Freight lease selections for testing of lease remeasurements.	\$0.00	0.3	\$0.00
Donlon, Richard	Review workpaper "Data Analytics Specialist Planning Memo".	\$0.00	0.3	\$0.00
Donlon, Richard	Review workpaper "Data Analytics Specialist Summary Memo".	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Address notes in the Specialist Compliance workpaper.	\$0.00	0.5	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
04/02/2025				
Fitzpatrick, Emily	Perform the Franchise Group Professional Fees Expense Testing.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Close notes related to financial statements in the management representation letters.	\$0.00	0.5	\$0.00
Garg, Divya	Address notes in the group audit scoping.	\$0.00	1.0	\$0.00
Garg, Divya	Update year end guided risk assessment.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Update American Freight trial balance.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update Buddy's trial balance.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Update Financial Closing Reporting Risk Assessment Excel workpaper.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Update Pet Supplies Plus trial balance.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update Vitamin Shoppe trial balance.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update Franchise Group trial balance.	\$0.00	0.5	\$0.00
Kolpien, Stephanie	Close notes on the American Freight COS guided risk assessment and analytic.	\$0.00	0.8	\$0.00
Kolpien, Stephanie	Close notes on the American Freight financing income revenue guided risk assessment and analytic.	\$0.00	2.2	\$0.00
Kolpien, Stephanie	Close notes on information technology controls for American Freight.	\$0.00	0.4	\$0.00
Kumar, Ravi	Meeting with M. Collins, M. Parodi (Deloitte), J. Thomas (external - Vitamin Shoppe) to discuss inventory testing results for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Kumar, Ravi	Update Vitamin Shoppe quality reviewer checklist.	\$0.00	1.5	\$0.00
Lassey, Katherine	Close notes in WNW Franchising substantive analytical procedures.	\$0.00	2.6	\$0.00
Neumann, Logan	Document testing over pet partner revenue internal information.	\$0.00	1.8	\$0.00



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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/02/2025				
Neumann, Logan	Document tickmarks in National Advertising Fund Pet Partner Revenue regarding credits, expectations, and recalculation.	\$0.00	2.3	\$0.00
Neumann, Logan	Document National Advertising Fund Pet Partner Revenue Cutoff selections and cutoff recalculation.	\$0.00	1.9	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss inventory testing results for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Collins, R. Kumar (Deloitte), J. Thomas (external - Vitamin Shoppe) to discuss inventory testing results for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Saraogi, Astha	Address notes from A. Vyas (Deloitte) in sales workpapers.	\$0.00	1.8	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.5	\$0.00
Sciano, May	Review the Equity Rollforward testing procedures.	\$0.00	2.3	\$0.00
Sciano, May	Review documentation on accounts not subject to testing and associated risk conclusions.	\$0.00	1.0	\$0.00
Sciano, May	Review documentation on independence compliance.	\$0.00	0.8	\$0.00
Vyas, Alka	Review risk assessment fraud documentation.	\$0.00	0.8	\$0.00
Vyas, Alka	Review Vitamin Shoppe journal entry testing.	\$0.00	1.5	\$0.00
Vyas, Alka	Review Vitamin Shoppe summary memo.	\$0.00	0.6	\$0.00
Vyas, Alka	Review data specialist planning memo.	\$0.00	0.2	\$0.00

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April 01, 2025 - April 30, 2025

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<i>Financial Statement Audit and Related Services</i>				
04/02/2025				
Vyas, Alka	Review cycle count workpapers for inventory.	\$0.00	0.5	\$0.00
Weston, Zachary	Review draft financial statements of Franchise Group, Inc. and provided comments to J. Arsenault (Franchise Group).	\$0.00	1.8	\$0.00
Weston, Zachary	Review group scoping of financial statements.	\$0.00	1.4	\$0.00
Weston, Zachary	Continue group scoping of financial statements.	\$0.00	1.1	\$0.00
Weston, Zachary	Review property, plant and equipment risk assessment analytics.	\$0.00	0.6	\$0.00
Weston, Zachary	Review software risk assessment.	\$0.00	0.6	\$0.00
Weston, Zachary	Review American Freight selling, general, and administrative expense substantive testing.	\$0.00	1.4	\$0.00
04/03/2025				
Bambroo, Sahil	Email P. Carlos regarding the updated summary memo.	\$0.00	0.2	\$0.00
Bellora, Brandon	Update operating lease impairment analytic using considerations from property plant and equipment analytic workpaper.	\$0.00	2.0	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss Franchise Group goodwill valuation workpapers and lease testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Address notes in operating lease substantive testing workpaper.	\$0.00	3.0	\$0.00
Bellora, Brandon	Prepare cycle based testing selections.	\$0.00	2.9	\$0.00
Collins, Mikaela	Call with M. Sciano (Deloitte) to discuss Vitamin Shoppe lease testing.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to discuss Franchise Group goodwill valuation workpapers and lease testing.	\$0.00	0.5	\$0.00

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## Deloitte &amp; Touche LLP

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April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/03/2025				
Fitzpatrick, Emily	Continue to perform testing of Franchise Group's search for unrecorded liabilities (subsequent disbursements).	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Perform testing of Franchise Group's search for unrecorded liabilities (subsequent disbursements).	\$0.00	2.8	\$0.00
Fitzpatrick, Emily	Update the specialist compliance workpaper.	\$0.00	4.3	\$0.00
Garg, Divya	Address notes in the group audit scoping.	\$0.00	1.0	\$0.00
Garg, Divya	Update year end guided risk assessment.	\$0.00	2.0	\$0.00
Garg, Divya	Analyze the financial statement tie out reporting workpaper.	\$0.00	1.0	\$0.00
Keast, Elizabeth	Review updated Wag n' Wash Franchising general & administrative expense testing analytic.	\$0.00	0.2	\$0.00
Kolpien, Stephanie	Meeting with M. Sciano (Deloitte) to discuss American Freight revenue risk assessment documentation.	\$0.00	0.7	\$0.00
Kolpien, Stephanie	Close notes on the specialist planning memo.	\$0.00	0.3	\$0.00
Kolpien, Stephanie	Close notes on the American Freight retail revenue guided risk assessment and analytic.	\$0.00	3.4	\$0.00
Kolpien, Stephanie	Prepare the Vitamin Shoppe evaluation of misstatements workpaper.	\$0.00	1.4	\$0.00
Kolpien, Stephanie	Close notes on the American Freight COS guided risk assessment and analytic.	\$0.00	0.2	\$0.00
Lassey, Katherine	Discuss with L. Neumann (Deloitte) Pet Partner Revenue Testing.	\$0.00	1.1	\$0.00
Modi, Kruti	Review the Pet Supplies Plus audit opinion.	\$0.00	1.0	\$0.00
Neumann, Logan	Discuss with K. Lassey (Deloitte) Pet Partner Revenue Testing.	\$0.00	1.1	\$0.00

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April 01, 2025 - April 30, 2025

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<i>Financial Statement Audit and Related Services</i>				
04/03/2025				
Neumann, Logan	Document procedure steps for National Advertising Fund Pet Partner test of details.	\$0.00	2.2	\$0.00
Neumann, Logan	Adjust references within Wag n Wash franchising financial statement tie out.	\$0.00	1.0	\$0.00
Neumann, Logan	Update presentation of National Advertising Fund Pet Partner Revenue Sampling.	\$0.00	0.8	\$0.00
Neumann, Logan	Review National Advertising Fund pet partner revenue template.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review Vitamin Shoppe accounts payable substantive testing.	\$0.00	4.1	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss Franchise Group goodwill valuation workpapers and lease testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review status of incomplete testing to update managers and partners on status.	\$0.00	1.1	\$0.00
Saraogi, Astha	Address notes in journal entry testing.	\$0.00	2.2	\$0.00
Saraogi, Astha	Review concluding analytical procedures.	\$0.00	1.0	\$0.00
Sciano, May	Review journal entry testing procedures for the second half of the year.	\$0.00	2.9	\$0.00
Sciano, May	Call with M. Collins (Deloitte) to discuss Vitamin Shoppe lease testing.	\$0.00	0.7	\$0.00
Sciano, May	Email B. Bellora, R. Jain, G. V (Deloitte) regarding American Freight Cortex cycle-based analysis tool.	\$0.00	0.4	\$0.00
Sciano, May	Meeting with S. Kolpien (Deloitte) to discuss American Freight revenue risk assessment documentation.	\$0.00	0.8	\$0.00
Sciano, May	Review follow up requests related to American Freight revenue testing for C. Matuska (FRG).	\$0.00	0.8	\$0.00
04/04/2025				
Bellora, Brandon	Address notes in journal entry testing workpaper.	\$0.00	3.0	\$0.00

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04/04/2025				
Fitzpatrick, Emily	Close notes on the group audit scoping considerations memo.	\$0.00	4.2	\$0.00
Fitzpatrick, Emily	Close notes on the equity rollforward workpaper.	\$0.00	3.8	\$0.00
Garg, Divya	Address notes in group audit scoping.	\$0.00	1.0	\$0.00
Garg, Divya	Update year end guided risk assessment.	\$0.00	2.0	\$0.00
Goodspeed, Madison	Review cash for Pet Supplies Plus.	\$0.00	0.2	\$0.00
Jones, Brandon	Review journal entry testing working papers.	\$0.00	8.0	\$0.00
Jones, Brandon	Review detailed audit planning and summary memorandum.	\$0.00	8.0	\$0.00
Jones, Brandon	Review PSP audit opinions.	\$0.00	8.0	\$0.00
Keast, Elizabeth	Create workpapers for Pet Supplies Plus Franchising Goodwill Valuation Analysis Testing.	\$0.00	3.2	\$0.00
Keast, Elizabeth	Review Wag n' Wash Franchising equity testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review National Advertising Fund consulting & development expense testing.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review Pet Supplies Plus Franchising equity testing.	\$0.00	0.6	\$0.00
Kolpien, Stephanie	Review cash transaction workpaper.	\$0.00	0.6	\$0.00
Kolpien, Stephanie	Close notes on the American Freight COS guided risk assessment and analytic.	\$0.00	0.7	\$0.00
Kumar, Ravi	Discussion with M. Zaorski (Deloitte) review notes on summary memo and reporting package.	\$0.00	0.4	\$0.00
Kumar, Ravi	Close notes on reporting package tie out.	\$0.00	1.6	\$0.00
Lassey, Katherine	Discuss with L. Neumann (Deloitte) Pet Partner Revenue Testing.	\$0.00	1.1	\$0.00
Neumann, Logan	Compile questions for National Advertising Fund Pet Partner Revenue.	\$0.00	0.6	\$0.00

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04/04/2025				
Neumann, Logan	Discuss with K. Lassey (Deloitte) Pet Partner Revenue Testing.	\$0.00	1.1	\$0.00
Neumann, Logan	Tie Pet Supplies Plus Franchise cash flows to general ledger.	\$0.00	2.3	\$0.00
Neumann, Logan	Tie out to the face of the Pet Supplies Plus Franchise financial statements.	\$0.00	3.2	\$0.00
Neumann, Logan	Close notes to NAF Email Costs Analytic.	\$0.00	0.2	\$0.00
Parodi, Carlos	Meeting with S. Divatia, J. Buckley, H. Singh (external - Internal Audit) to discuss open items in internal audit testing of American Freight sales commissions.	\$0.00	0.5	\$0.00
Parodi, Carlos	Continue reviewing Vitamin Shoppe accrued expense substantive testing.	\$0.00	2.2	\$0.00
Smith, Lisa	Review auditor's report for Wag N Wash Franchising LLC.	\$0.00	0.5	\$0.00
Sood, Abhinav	Updated American Freight operating expense substantive testing.	\$0.00	3.4	\$0.00
Sood, Abhinav	Updated American Freight operating expense substantive testing.	\$0.00	5.6	\$0.00
Vyas, Alka	Review revenue risk assessment working paper.	\$0.00	0.6	\$0.00
Vyas, Alka	Review guided risk assessment for sales.	\$0.00	0.5	\$0.00
Vyas, Alka	Review risk assessment for inventories finished goods.	\$0.00	1.5	\$0.00
Weston, Zachary	Review Franchise Group cash substantive testing.	\$0.00	0.9	\$0.00
Weston, Zachary	Review interest expense substantive analytic testing.	\$0.00	1.3	\$0.00
Weston, Zachary	Review Vitamin Shoppe cash substantive testing.	\$0.00	0.8	\$0.00
Weston, Zachary	Review financial statement opinions.	\$0.00	0.4	\$0.00
Weston, Zachary	Review accrued interest substantive analytic testing.	\$0.00	1.6	\$0.00
Weston, Zachary	Review debt substantive testing.	\$0.00	1.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/04/2025				
Zaorski, Michal	Discussion with R. Kumar (Deloitte) review notes on summary memo and reporting package.	\$0.00	0.4	\$0.00
04/05/2025				
Fitzpatrick, Emily	Update the assessment of bias in accounting estimates for year-end.	\$0.00	2.0	\$0.00
Keast, Elizabeth	Document Pet Supplies Plus Franchising goodwill valuation analysis risk assessment memo.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Update accounts payable unprocessed invoices testing workpaper.	\$0.00	1.3	\$0.00
Keast, Elizabeth	Draft combined franchising and national audit fund management representation letter.	\$0.00	0.6	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus Franchise cash flows to financial statements.	\$0.00	2.9	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus Franchise footnotes.	\$0.00	1.5	\$0.00
Steffens, Marilyn	Review the National Advertising Fund audit opinion.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Review Pet Supplies Plus Franchising report.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Review Wag n Wash franchising report.	\$0.00	0.8	\$0.00
Vineyard, Bradley	Review workpapers related to motion for approval to perform audits for Pet Supplies Plus Franchising and Wag N Wash Franchising audits.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review workpaper documenting Vitamin Shoppe internal control deficiency considerations.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review workpaper documenting Vitamin Shoppe uncorrected misstatement considerations.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review workpaper documenting final determination of materiality.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/06/2025				
Keast, Elizabeth	Prepare joint management representation letter for franchising entities.	\$0.00	1.4	\$0.00
Steffens, Marilyn	Review Pet Supplies Plus consolidated financial statements.	\$0.00	2.0	\$0.00
04/07/2025				
Bellora, Brandon	Address notes in journal entry testing.	\$0.00	4.0	\$0.00
Bellora, Brandon	Update American Freight lease substantive testing template to match values listed in operating lease rollforward.	\$0.00	3.0	\$0.00
Bellora, Brandon	Meeting with M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss general operating lease substantive testing inquiries.	\$0.00	1.2	\$0.00
Collins, Mikaela	Meeting with Z. Weston, M. Sciano, M. Parodi (Deloitte) to discuss accounts payable and accrued expense substantive testing.	\$0.00	2.6	\$0.00
Collins, Mikaela	Review Vitamin Shoppe lease testing.	\$0.00	0.6	\$0.00
Collins, Mikaela	Meeting with B. Bellora, M. Sciano, M. Parodi (Deloitte) to discuss general operating lease substantive testing inquiries.	\$0.00	1.2	\$0.00
Collins, Mikaela	Clear notes within the American Freight financial reporting package review control.	\$0.00	0.3	\$0.00
Collins, Mikaela	Clear notes within the American Freight credit card reconciliation control.	\$0.00	0.2	\$0.00
Collins, Mikaela	Clear notes within the American freight cash bank reconciliation control.	\$0.00	0.3	\$0.00
Donlon, Richard	Review Data Specialist workpapers related to finalization of journal entry testing, review included clearing and deleting notes from previously reviewed workpapers.	\$0.00	1.2	\$0.00
Donlon, Richard	Review workpaper journal entry data reconciliation.	\$0.00	0.3	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/07/2025				
Donlon, Richard	Review workpaper "VSI 2024 FRG Financial Reporting Package."	\$0.00	0.5	\$0.00
Donlon, Richard	Review workpaper Documentation of Concurring Review.	\$0.00	0.3	\$0.00
Donlon, Richard	Review workpaper "VSI Component Auditor Summary Memorandum FY24"	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with S. Kolpien (Deloitte) to discuss the statement of cash flows workpaper.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Update the statement of cash flows workpaper for current year cash flow statement for Franchise Group.	\$0.00	4.5	\$0.00
Fitzpatrick, Emily	Close notes on the Franchise Group cash transaction review workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Sciano (Deloitte) to discuss open review notes on the equity rollforward workpaper and statement of cash flows.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Close notes on the Group Audit Scoping Considerations memo.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding notes and feedback on Pet Supplies Plus draft financial statements.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Controller), M. Steffens, K. Lassey (Deloitte) regarding status update.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review National Advertising Email Marketing expense testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review National Advertising Fund Neighbor Relationship Marketing Program expense testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discussion with Z. Weston (Deloitte) regarding going concern consultation as a result of bankruptcy proceedings.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Meeting with K. Lassey, L. Neumann (Deloitte) to discuss status of franchising audits.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/07/2025				
Kolpien, Stephanie	Meeting with E. Fitzpatrick (Deloitte) to discuss the statement of cash flows workpaper.	\$0.00	0.4	\$0.00
Kolpien, Stephanie	Clear notes within the franchise group cash transactions testing workpaper.	\$0.00	0.3	\$0.00
Kolpien, Stephanie	Close notes on the American Freight COS guided risk assessment and analytic.	\$0.00	0.2	\$0.00
Kolpien, Stephanie	Meeting with M. Sciano (Deloitte) to discuss American Freight cost of sales risk assessment documentation.	\$0.00	1.0	\$0.00
Kolpien, Stephanie	Prepare for upcoming meeting with E. Fitzpatrick (Deloitte) to discuss the completion of the statement of cash flows workpaper.	\$0.00	0.3	\$0.00
Lassey, Katherine	Prepare Summary of Misstatements for Pet Supplies Plus Franchising.	\$0.00	1.1	\$0.00
Lassey, Katherine	Meeting with E. Keast, L. Neumann (Deloitte) to discuss status of franchising audits.	\$0.00	0.6	\$0.00
Lassey, Katherine	Review Pet Supplies Plus Franchising cash flow statement.	\$0.00	1.7	\$0.00
Lassey, Katherine	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Controller), M. Steffens, E. Keast (Deloitte) regarding status update.	\$0.00	0.6	\$0.00
Lassey, Katherine	Request in-house counsel letter.	\$0.00	0.2	\$0.00
Lassey, Katherine	Close notes in Wag n Wash Franchising selling, general and administrative analytic workpaper.	\$0.00	0.4	\$0.00
Lassey, Katherine	Follow-up on external legal confirmation not yet received.	\$0.00	0.2	\$0.00
Lassey, Katherine	Close notes in Pet Supplies Plus Franchising selling, general and administrative analytic workpaper.	\$0.00	0.2	\$0.00
Lassey, Katherine	Clear notes from Pet Supplies Plus email costs analytic.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/07/2025				
Lassey, Katherine	Prepare Pet Supplies Plus National Advertising Fund Neighbor Relationship Marketing Program Expense Analytic.	\$0.00	0.5	\$0.00
Neumann, Logan	Perform Pet Supplies Plus Franchising Cash Flows Tie-Out.	\$0.00	2.5	\$0.00
Neumann, Logan	Meeting with E. Keast, K. Lassey (Deloitte) to discuss status of franchising audits.	\$0.00	0.6	\$0.00
Neumann, Logan	Perform Pet Supplies Plus Franchising Tie-outs.	\$0.00	5.0	\$0.00
Parodi, Carlos	Meeting with B. Bellora, M. Collins, M. Sciano (Deloitte) to discuss general operating lease substantive testing inquiries.	\$0.00	1.2	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano (Deloitte) to discuss accounts payable and accrued expense substantive testing.	\$0.00	2.6	\$0.00
Parodi, Carlos	Review accrued expenses substantive testing.	\$0.00	3.6	\$0.00
Parodi, Carlos	Continue reviewing accounts payable substantive testing.	\$0.00	1.1	\$0.00
Sciano, May	Meeting with S. Kolpien (Deloitte) to discuss American Freight cost of sales risk assessment documentation.	\$0.00	1.0	\$0.00
Sciano, May	Review financing fee income risk assessment documentation.	\$0.00	1.0	\$0.00
Sciano, May	Review retail sales risk assessment for American Freight.	\$0.00	0.8	\$0.00
Sciano, May	Meeting with E. Fitzpatrick (Deloitte) to discuss open review notes on the equity rollforward workpaper and statement of cash flows.	\$0.00	0.4	\$0.00
Sciano, May	Meeting with B. Bellora, M. Collins, M. Parodi (Deloitte) to discuss general operating lease substantive testing inquiries.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/07/2025				
Sciano, May	Meeting with Z. Weston, M. Collins, M. Parodi (Deloitte) to discuss accounts payable and accrued expense substantive testing.	\$0.00	2.6	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding notes and feedback on Pet Supplies Plus draft financial statements.	\$0.00	1.1	\$0.00
Steffens, Marilyn	Review income statement workpapers for National Advertising Fund.	\$0.00	1.3	\$0.00
Steffens, Marilyn	Clear notes on Pet Supplies Plus fixed asset workpapers.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Controller), E. Keast, K. Lassey (Deloitte) regarding status update.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Review income statement for Pet supplies plus franchising.	\$0.00	1.7	\$0.00
Steffens, Marilyn	Review income statement workpapers for Wag n Wash franchising.	\$0.00	1.6	\$0.00
Vineyard, Bradley	Review Franchise Group, Inc. draft financial statements.	\$0.00	2.1	\$0.00
Vyas, Alka	Review revenue risk assessment working paper.	\$0.00	0.1	\$0.00
Vyas, Alka	Review journal entry testing.	\$0.00	1.3	\$0.00
Vyas, Alka	Review risk assessment for inventories finished goods.	\$0.00	1.4	\$0.00
Vyas, Alka	Review Vitamin Shoppe vendor incentive substantive testing.	\$0.00	0.4	\$0.00
Weston, Zachary	Discussion with E. Keast (Deloitte) regarding going concern consultation as a result of bankruptcy proceedings.	\$0.00	0.2	\$0.00
Weston, Zachary	Review American Freight lease testing.	\$0.00	1.2	\$0.00
Weston, Zachary	Review financial statement group scoping documentation.	\$0.00	0.6	\$0.00
Weston, Zachary	Review American Freight cost of sales risk assessment documentation.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/07/2025				
Weston, Zachary	Review American Freight revenue risk assessment documentation.	\$0.00	0.7	\$0.00
Weston, Zachary	Review American Freight summary of misstatements documentation.	\$0.00	0.2	\$0.00
Weston, Zachary	Meeting with M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss accounts payable and accrued expense substantive testing.	\$0.00	2.6	\$0.00
04/08/2025				
Bellora, Brandon	Address notes in Vitamin Shoppe substantive testing template.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss American Freight cycle-based testing status.	\$0.00	1.2	\$0.00
Bellora, Brandon	Update Vitamin Shoppe impairment analytic to account for store count completeness considerations.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update going concern consultation workpaper for current year considerations.	\$0.00	4.0	\$0.00
Collins, Mikaela	Meeting with B. Bellora, M. Sciano, M. Parodi (Deloitte) to discuss American Freight cycle-based testing status.	\$0.00	1.2	\$0.00
Collins, Mikaela	Meeting with Z. Weston, M. Sciano, M. Parodi (Deloitte) to discuss remaining support to be received from the client.	\$0.00	0.9	\$0.00
Collins, Mikaela	Review Vitamin Shoppe lease testing.	\$0.00	1.0	\$0.00
Collins, Mikaela	Update interest payments testing for American Freight lease testing.	\$0.00	0.3	\$0.00
Collins, Mikaela	Prepare memo regarding the use of management's expert for the Company's internal fair value specialists.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Close notes on the "results of audit" workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Close notes on the specialist compliance workpaper.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/08/2025				
Fitzpatrick, Emily	Update the statement of cash flows workpaper for the current year cash flow statement for Franchise Group.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Update the tie out to testing tab within the statement of cash flows workpaper with the current year financials.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Update the trial balance tab within the statement of cash flows workpaper with the current year financials.	\$0.00	1.7	\$0.00
Keast, Elizabeth	Update wording in joint management representation letter for franchising entities.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Update wording in Pet Supplies Plus franchising equity testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Update documentation in property, plant, and equipment testing workpaper.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Update documentation in accounts payable unrecorded liabilities testing.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Update documentation in cash testing workpaper.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Review financial statement comments provided by B. Jones (Deloitte).	\$0.00	0.6	\$0.00
Keast, Elizabeth	Update wording in Pet Supplies Plus consolidated equity testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Work on sensitivity analysis testing for Pet Supplies Plus Franchising goodwill valuation.	\$0.00	1.1	\$0.00
Neumann, Logan	Close notes for Pet Supplies Plus Franchising in cash flows.	\$0.00	1.0	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus Franchising financial statements.	\$0.00	6.4	\$0.00
Parodi, Carlos	Address notes within salary expense testing for Vitamin Shoppe.	\$0.00	1.7	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano (Deloitte) to discuss remaining support to be received from the client to complete audit.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/08/2025				
Parodi, Carlos	Review Vitamin Shoppe accrued expense substantive testing.	\$0.00	1.8	\$0.00
Parodi, Carlos	Meeting with B. Bellora, M. Collins, M. Sciano (Deloitte) to discuss American Freight cycle-based testing status.	\$0.00	1.2	\$0.00
Sciano, May	Review American Freight deficiency and misstatement documentation.	\$0.00	1.5	\$0.00
Sciano, May	Review cost of sales risk assessment for American Freight.	\$0.00	1.1	\$0.00
Sciano, May	Review American Freight deficiency and misstatement documentation.	\$0.00	1.5	\$0.00
Sciano, May	Meeting with B. Bellora, M. Collins, M. Parodi (Deloitte) to discuss American Freight cycle-based testing status.	\$0.00	1.2	\$0.00
Sciano, May	Close notes on materiality.	\$0.00	0.6	\$0.00
Sciano, May	Review retail sales risk assessment for American Freight.	\$0.00	0.3	\$0.00
Sciano, May	Meeting with Z. Weston, M. Collins, M. Parodi (Deloitte) to discuss remaining support to be received from the client to complete audit.	\$0.00	0.9	\$0.00
Sciano, May	Document the results of management inquiries.	\$0.00	0.7	\$0.00
Trishla, Thatikonda	Analyze the sample entries for American Freight revenue testing.	\$0.00	1.0	\$0.00
Weston, Zachary	Review the Franchise Group accounts payable risk assessment documentation.	\$0.00	0.9	\$0.00
Weston, Zachary	Review the Franchise Group debt risk assessment documentation.	\$0.00	0.8	\$0.00
Weston, Zachary	Meeting with M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss remaining support to be received from the client to complete audit.	\$0.00	0.9	\$0.00
Weston, Zachary	Review the Franchise Group debt substantive testing workpaper.	\$0.00	1.1	\$0.00
Weston, Zachary	Review the Franchise Group interest expense substantive testing workpaper.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/08/2025				
Weston, Zachary	Review the Company's memo on lease guarantees.	\$0.00	0.6	\$0.00
04/09/2025				
Bellora, Brandon	Update performance indicator year end consideration workpaper.	\$0.00	3.0	\$0.00
Bellora, Brandon	Update bias in accounting estimates workpaper for final numbers.	\$0.00	3.0	\$0.00
Bellora, Brandon	Address notes throughout the Franchise Group accounts payable substantive testing.	\$0.00	3.0	\$0.00
Collins, Mikaela	Clear notes within the Vitamin Shoppe lease testing.	\$0.00	0.7	\$0.00
Collins, Mikaela	Document results of the audit memo to be presented to those charges with governance.	\$0.00	0.7	\$0.00
Garg, Divya	Meeting with Z. Weston, B. Khanduja (Deloitte) to discuss review notes on operating expense substantive testing workpapers.	\$0.00	0.2	\$0.00
Garg, Divya	Meeting with Z. Weston, B. Khanduja (Deloitte) to discuss review notes on debt substantive testing workpapers.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Work on sensitivity analysis testing for Pet Supplies Plus Franchising goodwill valuation.	\$0.00	1.4	\$0.00
Keast, Elizabeth	Update documentation in journal entry testing.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Meeting with Z. Weston, D. Garg (Deloitte) to discuss review notes on operating expense substantive testing workpapers.	\$0.00	0.2	\$0.00
Khanduja, Bhavya	Clear notes in debt substantive workpaper.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Prepare 'tie out to financials support' workpaper.	\$0.00	3.5	\$0.00
Khanduja, Bhavya	Meeting with D. Garg, Z. Weston (Deloitte) to discuss review notes on debt substantive testing workpapers.	\$0.00	0.3	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/09/2025				
Kolpien, Stephanie	Review the franchise group statement of cash flows workpaper.	\$0.00	3.5	\$0.00
Kolpien, Stephanie	Meeting with M. Sciano (Deloitte) to discuss the franchise group cash flow documentation.	\$0.00	0.4	\$0.00
Neumann, Logan	Perform Wag n Wash Franchising cash flows tie out.	\$0.00	3.7	\$0.00
Neumann, Logan	Documented National Advertising Fund Pet Partner Revenue cutoff selections & out of threshold items.	\$0.00	2.9	\$0.00
Neumann, Logan	Perform Wag n Wash Franchising financial statement tie out.	\$0.00	1.4	\$0.00
Parodi, Carlos	Review American Freight accounts payable substantive testing.	\$0.00	1.9	\$0.00
Parodi, Carlos	Review professional fees substantive testing.	\$0.00	3.6	\$0.00
Parodi, Carlos	Review status of open areas to be tested within the financial statements.	\$0.00	1.2	\$0.00
Parodi, Carlos	Meeting with H. Singh, J. Buckley, A. Mondlak (Vitamin Shoppe) to review sales commission testing.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss accounts payable and accrued expense testing for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accounts payable and accrued expense testing for Franchise Group corporate.	\$0.00	2.2	\$0.00
Sciano, May	Meeting with S. Kolpien (Deloitte) to discuss the franchise group cash flow documentation.	\$0.00	0.4	\$0.00
Sciano, May	Analyze updated draft of Franchise Group financial statements.	\$0.00	1.3	\$0.00
Sciano, May	Review tax provision.	\$0.00	1.2	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss accounts payable and accrued expense testing for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Sciano, May	Continue to review Vitamin Shoppe accounts payable and accrued expense testing.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/09/2025				
Sciano, May	Review Vitamin Shoppe accounts payable and accrued expense testing.	\$0.00	2.0	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss notes on the draft Franchise Group financial statements.	\$0.00	1.2	\$0.00
Weston, Zachary	Email G. Weiss and D. Carrasco (Deloitte) information for the Franchise Group income tax provision.	\$0.00	0.2	\$0.00
Weston, Zachary	Meeting with D. Garg, B. Khanduja (Deloitte) to discuss review notes on operating expense substantive testing workpapers.	\$0.00	0.2	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss notes on the draft Franchise Group financial statements.	\$0.00	1.2	\$0.00
Weston, Zachary	Email M. Collins, M. Sciano, M. Parodi, B. Bellora (Deloitte) regarding American Freight cycle-based testing status.	\$0.00	1.2	\$0.00
Weston, Zachary	Meeting with D. Garg, B. Khanduja (Deloitte) to discuss review notes on debt substantive testing workpapers.	\$0.00	0.3	\$0.00
Weston, Zachary	Review the Company's going concern analysis.	\$0.00	0.7	\$0.00
Weston, Zachary	Review the going concern consultation memo.	\$0.00	1.1	\$0.00
Weston, Zachary	Call with J. Arsenault and K. Scholes (FRG) to discuss financial statement comments.	\$0.00	0.5	\$0.00
04/10/2025				
Bellora, Brandon	Update documentation over journal entry support received in cost of sales cycle based testing.	\$0.00	2.0	\$0.00
Bellora, Brandon	Close notes in Cost of Sales Cycle based testing workpaper.	\$0.00	4.0	\$0.00
Bellora, Brandon	Update disclosure committee checklists notes to reference risk assessments.	\$0.00	4.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/10/2025				
Collins, Mikaela	Clear notes on risk assessment considerations over the definite lived intangibles account.	\$0.00	0.3	\$0.00
Collins, Mikaela	Update documentation included within the American Freight IT specialist summary memo.	\$0.00	0.3	\$0.00
Garg, Divya	Clear notes to debt workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Review financial statement tie out workpaper.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Continue to perform tie-out for FY 2024 financial statements.	\$0.00	3.5	\$0.00
Khanduja, Bhavya	Perform tie-out for FY 2024 financial statements.	\$0.00	4.5	\$0.00
Kolpien, Stephanie	Review the franchise group statement of cash flows workpaper.	\$0.00	1.6	\$0.00
Kolpien, Stephanie	Meeting with M. Sciano (Deloitte) to discuss the franchise group cash flow documentation.	\$0.00	1.7	\$0.00
Kumar, Ravi	Close notes on summary financial reporting package.	\$0.00	2.0	\$0.00
Lassey, Katherine	Review Pet Partner Revenue Testing.	\$0.00	1.4	\$0.00
Neumann, Logan	Perform Wag n Wash Franchising Financial statement tie-out.	\$0.00	8.2	\$0.00
Parodi, Carlos	Review accounts payable and accrued expense substantive testing.	\$0.00	0.9	\$0.00
Parodi, Carlos	Review trial balance reconciliation between the business and the group level.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review definite lived intangibles non significant risk assessment template.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review final required audit communication to the Freedom VCM Holdings, LLC Board of Directors.	\$0.00	1.3	\$0.00
Saraogi, Astha	Review Freedom Corporate Concluding analytics.	\$0.00	2.0	\$0.00
Sciano, May	Meeting with S. Kolpien (Deloitte) to discuss the franchise group cash flow documentation.	\$0.00	1.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/10/2025				
Vineyard, Bradley	Meeting with Z. Weston (Deloitte), E. Seeton (Franchise Group) to perform management inquiry procedures.	\$0.00	0.6	\$0.00
Weston, Zachary	Email M. Sciano, M. Collins (Deloitte) to discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.4	\$0.00
Weston, Zachary	Review selling, general and administrative expense risk assessment analytics.	\$0.00	0.9	\$0.00
Weston, Zachary	Review v4 of the draft Franchise Group financial statements.	\$0.00	1.1	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte), E. Seeton (Franchise Group) to perform management inquiry procedures.	\$0.00	0.6	\$0.00
Weston, Zachary	Review documentation of board minutes which occurred during the year with engagement team responses to audit impact.	\$0.00	0.4	\$0.00
Weston, Zachary	Provide comments via email on the draft financial statements to J. Arsenault (Franchise Group).	\$0.00	0.8	\$0.00
Weston, Zachary	Review accounts payable risk assessment analytics.	\$0.00	0.8	\$0.00
04/11/2025				
Bellora, Brandon	Review the Company's disclosure checklist questionnaires.	\$0.00	3.0	\$0.00
Bellora, Brandon	Address notes related to Badcock sale and wordsearch in journal entry testing.	\$0.00	2.0	\$0.00
Bergeron, Bailey	Prepare the current income tax provision workpaper.	\$0.00	3.5	\$0.00
Bergeron, Bailey	Meeting with D. Carrasco (Deloitte) to discuss the testing approach of the 2024 Franchise Group income tax provision.	\$0.00	0.6	\$0.00
Carrasco, Diana	Meeting with B. Bergeron (Deloitte) to discuss the testing approach of the 2024 Franchise Group income tax provision.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/11/2025				
Collins, Mikaela	Prepare the Management Representation Letter for Franchise Group Inc.	\$0.00	2.7	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to review the management representation letter.	\$0.00	0.5	\$0.00
Collins, Mikaela	Prepare the Management Representation letter for Freedom VCM Inc.	\$0.00	1.4	\$0.00
Collins, Mikaela	Update the franchising disclosure document summary memo.	\$0.00	1.3	\$0.00
Garg, Divya	Update the financial statement tie out workpaper.	\$0.00	1.0	\$0.00
Keast, Elizabeth	Work on sensitivity analysis testing for Pet Supplies Plus Franchising goodwill valuation.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Discuss with M. Steffens (Deloitte) goodwill valuation analysis approach.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Discuss with K. Lassey, L. Neumann (Deloitte) testing progress for franchising audits.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Draft consent letter for Pet Supplies Plus franchising audit report.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Draft record of consultation memo for use of financials in franchising document.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review communication to management document on results of franchising audit.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Accumulate list of open items for financial statements tie out.	\$0.00	3.0	\$0.00
Khanduja, Bhavya	Address notes in Salaries Expense workpaper.	\$0.00	3.0	\$0.00
Kolpien, Stephanie	Review the franchise group statement of cash flows workpaper .	\$0.00	3.3	\$0.00
Lassey, Katherine	Discuss with E. Keast, L. Neumann (Deloitte) testing progress for franchising audits.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/11/2025				
Lassey, Katherine	Review Pet Supplies Plus Franchising Financial Statement tie out.	\$0.00	3.5	\$0.00
Lassey, Katherine	Prepare Pet Supplies Plus Franchising governance communication.	\$0.00	2.1	\$0.00
Neumann, Logan	Close notes in Pet Supplies Plus Franchising tie-out.	\$0.00	0.7	\$0.00
Neumann, Logan	Close notes in National Advertising Fund pet partner revenue.	\$0.00	1.2	\$0.00
Neumann, Logan	Discuss with E. Keast, K. Lassey (Deloitte) testing progress for franchising audits.	\$0.00	0.5	\$0.00
Neumann, Logan	Perform Wag N' Wash Franchising Financial Statement tie-out.	\$0.00	6.0	\$0.00
Parodi, Carlos	Review final required audit communication to the Freedom VCM Holdings, LLC Board of Directors.	\$0.00	1.6	\$0.00
Parodi, Carlos	Review management representation letter for Franchise Group inc.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review status of open areas to be tested within the financial statements.	\$0.00	1.3	\$0.00
Parodi, Carlos	Review sales commission testing for American Freight.	\$0.00	2.1	\$0.00
Parodi, Carlos	Review operating expense substantive analytical procedures testing for Vitamin Shoppe.	\$0.00	2.8	\$0.00
Parodi, Carlos	Continue reviewing operating expense substantive analytical procedures testing for Vitamin Shoppe.	\$0.00	1.6	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to review the management representation letter.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review Freedom Corporate Concluding analytics.	\$0.00	1.0	\$0.00
Sciano, May	Organize requests pertaining to follow up questions on operating expenses with K. Scholes (FRG).	\$0.00	1.0	\$0.00
Sciano, May	Closer notes on equity testing.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/11/2025				
Sciano, May	Review disclosure package questionnaires from the operating companies.	\$0.00	2.7	\$0.00
Sciano, May	Review documentation on Vitamin Shoppe accounts payable and accrued liabilities testing.	\$0.00	1.1	\$0.00
Steffens, Marilyn	Research consultation for providing a consent for the Pet Supplies Plus franchising report.	\$0.00	0.9	\$0.00
Steffens, Marilyn	Discuss with E. Keast (Deloitte) goodwill valuation analysis approach.	\$0.00	1.1	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte), T. McMillan-McWaters (Franchise Group) to perform management fraud inquiry procedures which are required under professional auditing standards.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Review Franchise Group audit scoping considerations memo.	\$0.00	0.4	\$0.00
Vineyard, Bradley	Review audit team's documentation of analysis of affiliates of Freedom VCM Holdings LLC as part of considerations and conclusions with respect to conclusion that we are independent auditors to Freedom VCM Holdings LLC.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review audit team documentation of Fraud Brainstorming discussion regarding potential fraud risks in the conduct of the audit.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte), A. Laurence (Franchise Group) to perform management fraud inquiry procedures which are required under professional auditing standards.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Review communication to the Board regarding planning of the audit and timing.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review Information Technology specialist involvement memo with respect to Franchise VCM and Franchise Group corporate audits.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/11/2025				
Vineyard, Bradley	Review draft of auditor's opinion related to Franchise Group, Inc.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review draft of auditor's opinion related to Freedom VCM Inc.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review internal Fraud Specialist scoping memo.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review internal fair value specialist conclusions memo.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review internal fair value specialist scoping/planning memo.	\$0.00	0.2	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte), A. Laurence (Franchise Group) to perform management fraud inquiry procedures which are required under professional auditing standards.	\$0.00	0.5	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte), T. McMillan-McWaters (Franchise Group) to perform management fraud inquiry procedures which are required under professional auditing standards.	\$0.00	0.5	\$0.00
Weston, Zachary	Review American Freight management override journal entry testing.	\$0.00	1.9	\$0.00
04/12/2025				
Keast, Elizabeth	Review GAAP checklist.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Prepare going concern sensitivity analysis testing worksheet.	\$0.00	1.6	\$0.00
Keast, Elizabeth	Review going concern risk assessment documentation as a result of bankruptcy.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Review management representation letter for Pet Supplies Plus franchising.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Review consent for Pet Supplies Plus franchising.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Review goodwill analysis for Pet Supplies Plus Franchising.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Review consultation memo for issuing consent for Pet Supplies Plus franchising.	\$0.00	0.8	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/12/2025				
Vineyard, Bradley	Review audit team working paper documenting risk assessment associated with Definite Lived Intangible assets.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review audit team working paper documenting risk assessment associated with Definite Lived Intangible assets.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review checklist documenting the audit team's consideration of compliance with required consultations within Deloitte.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review draft required communications with respect to the results of the audit to be provided to the Freedom Holdings LLC Board of Directors.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review memo documenting the audit team's consideration as to whether there is a fraud risk associated with the revenue account balance.	\$0.00	0.3	\$0.00
04/13/2025				
Keast, Elizabeth	Review national advertising fund pet partner revenue testing.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Update documentation in goodwill valuation analysis memos.	\$0.00	1.6	\$0.00
Sciano, May	Review cost of sales cycle based analysis.	\$0.00	1.4	\$0.00
Sciano, May	Review revenue cycle based analysis.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Review ASC 310 memo for consultation to allow our report to be included in the franchise document.	\$0.00	1.1	\$0.00
Vineyard, Bradley	Review draft consultation with respect to Franchise Group's consideration of their ability to continue as a going concern under FASB Accounting Standards Codification.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review final determination of significant account balances to be tested and evaluation of non-tested residual balances on the balance sheet and income statement.	\$0.00	0.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/13/2025				
Vineyard, Bradley	Review testing of the gain recorded upon sale of Sylvan Learning.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review working paper documenting risk assessment associated with Good will and Indefinite Lived Intangible assets for the Pet Supplies Plus, Vitamin Shoppe, and Buddy's reporting units.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review audit team working paper documenting risk assessment associated with Securitized accounts receivable and Secured Borrowings.	\$0.00	0.3	\$0.00
04/14/2025				
Bellora, Brandon	Update accrued expenses testing template test of details to account for internal audit testing support.	\$0.00	4.0	\$0.00
Bellora, Brandon	Research and compile list of additional support to complete accounts payable and accrued expense testing.	\$0.00	2.0	\$0.00
Bellora, Brandon	Perform internal audit testing of accounts payable and accrued expense substantive testing.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss weekly audit status and workpapers to focus on.	\$0.00	0.4	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss Franchise Group Accrued Expense Testing and American Freight Accounts Payable Testing.	\$0.00	0.4	\$0.00
Bergeron, Bailey	Prepare Deferred income tax provision workpaper.	\$0.00	2.0	\$0.00
Carrasco, Diana	Discussion with G. Weiss, Z. Weston (Deloitte) regarding Franchise Group contribution transaction of American Freight business in November 2024 as it relates to deferred tax balances.	\$0.00	0.7	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss weekly priorities.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/14/2025				
Collins, Mikaela	Prepare the Franchise Group Inc. Management Representation Letter.	\$0.00	1.2	\$0.00
Collins, Mikaela	Prepare the Freedom VCM Inc. Management Representation Letter.	\$0.00	1.4	\$0.00
Collins, Mikaela	Update Vitamin Shoppe lease testing.	\$0.00	2.2	\$0.00
Collins, Mikaela	Address notes within the software account risk assessment.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Prepare the accrued expense test of details tab in the Franchise Group Accrued Expense Testing workpaper.	\$0.00	2.3	\$0.00
Fitzpatrick, Emily	Update the general ledger reconciliation tab in the Franchise Group Accrued Expense Testing workpaper.	\$0.00	2.8	\$0.00
Fitzpatrick, Emily	Update the sampling tabs in the Franchise Group Accrued Expense Testing workpaper.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Update the Summary of Alerts workpaper to include the recent practice alert about tariff considerations.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to close notes on the Cash Transaction Review workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Close notes on the Cash Transaction Review workpaper.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to discuss weekly audit status and workpapers to focus on.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss Franchise Group Accrued Expense Testing and American Freight Accounts Payable Testing.	\$0.00	0.4	\$0.00
Jones, Brandon	Review audit working papers for report issuances for Wag N' Wash, PSP Franchising, and National Advertising Fund of Pet Supplies Plus.	\$0.00	5.0	\$0.00
Keast, Elizabeth	Review pet supplies plus franchising cash flow statement.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/14/2025				
Keast, Elizabeth	Discuss with K. Lassey (Deloitte) additional selections for Pet Partner Revenue Testing.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Status update meeting with K. Barrett, A. Vecchioni (client), K. Lassey, M. Steffens (Deloitte).	\$0.00	0.5	\$0.00
Keast, Elizabeth	Respond to comments from B. Jones (Deloitte) on franchising financial statements.	\$0.00	2.2	\$0.00
Keast, Elizabeth	Clear review notes in management representation letter.	\$0.00	1.3	\$0.00
Keast, Elizabeth	Review wag n wash cash flow statement.	\$0.00	0.6	\$0.00
Kolpien, Stephanie	Review the franchise group statement of cash flows workpaper .	\$0.00	0.8	\$0.00
Kolpien, Stephanie	Meeting with M. Sciano (Deloitte) to discuss the franchise group cash flow documentation.	\$0.00	0.5	\$0.00
Lassey, Katherine	Status update meeting with K. Barrett, A. Vecchioni (client), E. Keast, M. Steffens (Deloitte).	\$0.00	0.5	\$0.00
Lassey, Katherine	Prepare Pet Supplies Plus Consolidated Summary of Misstatements.	\$0.00	0.7	\$0.00
Lassey, Katherine	Discuss with E. Keast (Deloitte) additional selections for Pet Partner Revenue Testing.	\$0.00	0.1	\$0.00
Lassey, Katherine	Prepare Pet Supplies Plus Consolidated Governance Communication.	\$0.00	0.2	\$0.00
Lassey, Katherine	Document additional Pet Partner Revenue Selections.	\$0.00	0.2	\$0.00
Lassey, Katherine	Review Pet Supplies Plus GAAP Checklist.	\$0.00	0.8	\$0.00
Lassey, Katherine	Close notes in Pet Partner Revenue.	\$0.00	1.1	\$0.00
Lassey, Katherine	Review Wag n Wash Franchising Financial Statement tie out.	\$0.00	0.7	\$0.00
McConnachie, Chase	Review going concern analysis from the bankruptcy proceedings.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/14/2025				
Neumann, Logan	Perform Wag N' Wash Franchise Disclosure Document tie-out.	\$0.00	1.5	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus stand-alone financial statement.	\$0.00	4.0	\$0.00
Neumann, Logan	Tie-Out of National Advertising Fund financial statement.	\$0.00	2.5	\$0.00
Parodi, Carlos	Review accounts payable debit balances for Vitamin Shoppe.	\$0.00	0.7	\$0.00
Parodi, Carlos	Address notes within the substantive analytical procedures testing of operating expenses for American Freight.	\$0.00	1.9	\$0.00
Parodi, Carlos	Meeting with J. Thomas (Vitamin Shoppe) to discuss accounts payable classification.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accounts payable and accrued expense selections for testing considerations.	\$0.00	1.7	\$0.00
Parodi, Carlos	Meeting with H. Singh, A. Mondlak (Vitamin Shoppe) to discuss sales commission testing.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss substantive analytical procedures testing for American Freight operating expenses.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review sales commission testing.	\$0.00	1.9	\$0.00
Parodi, Carlos	Review incremental borrowing rate documentation within lease testing.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss weekly priorities.	\$0.00	0.3	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss weekly audit status and workpapers to focus on.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss Franchise Group Accrued Expense Testing and American Freight Accounts Payable Testing.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/14/2025				
Sciano, May	Review American Freight cycle based analysis for revenue testing.	\$0.00	1.0	\$0.00
Sciano, May	Meeting with S. Kolpien (Deloitte) to discuss the franchise group cash flow documentation.	\$0.00	0.5	\$0.00
Sciano, May	Review disclosure package questionnaires from the operating companies.	\$0.00	1.3	\$0.00
Sciano, May	Call with Z. Weston (Deloitte) to discuss comments in draft financial statements.	\$0.00	0.6	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss substantive analytical procedures testing for American Freight operating expenses.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Meeting with A. Block Belemonte regarding status of the franchise report.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Review Pet Supplies Plus franchising franchise disclosure document.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Status update meeting with K. Barrett, A. Vecchioni (client), E. Keast, K. Lassey (Deloitte).	\$0.00	0.5	\$0.00
Vineyard, Bradley	Review management prepared memo documenting their considerations and accounting conclusions with respect to lease guarantees.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review management prepared memo documenting their considerations and accounting conclusions with respect to Long-Lived Asset impairment.	\$0.00	0.2	\$0.00
Weiss, Gregory	Review the 2024 Franchise Group tax provision.	\$0.00	5.4	\$0.00
Weiss, Gregory	Discussion with Z. Weston, D. Carrasco (Deloitte) regarding Franchise Group contribution transaction of American Freight business in November 2024 as it relates to deferred tax balances.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/14/2025				
Weston, Zachary	Respond to email from G. Weiss (Deloitte) on questions regarding transactions during the year and tax implications.	\$0.00	0.8	\$0.00
Weston, Zachary	Call with M. Sciano (Deloitte) to discuss comments in draft financial statements.	\$0.00	0.6	\$0.00
Weston, Zachary	Discussion with G. Weiss, D. Carrasco (Deloitte) regarding Franchise Group contribution transaction of American Freight business in November 2024 as it relates to deferred tax balances.	\$0.00	0.7	\$0.00
Weston, Zachary	Prepare going concern testing memo.	\$0.00	1.9	\$0.00
04/15/2025				
Bellora, Brandon	Update sales cycle based testing tickmark tab for received additional journal entry selection support.	\$0.00	4.0	\$0.00
Bellora, Brandon	Update cost of sales tickmark tab for recycle based testing tab for received additional journal entry selection support.	\$0.00	4.0	\$0.00
Bellora, Brandon	Address notes within the cycle based consolidated analysis template.	\$0.00	3.0	\$0.00
Bergeron, Bailey	Call with B. Bergeron (Deloitte) to discuss sampling design and selections / testing of the current and deferred income tax provision.	\$0.00	0.4	\$0.00
Bergeron, Bailey	Prepare Deferred income tax provision workpaper.	\$0.00	0.6	\$0.00
Carrasco, Diana	Call with D. Carrasco (Deloitte) to discuss sampling design and selections / testing of the current and deferred income tax provision.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Update the American Freight selling, general, and administrative expense testing workpaper to include change in revenues.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Update the internal information summary tab in the Franchise Group Accrued Expense Testing workpaper.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/15/2025				
Fitzpatrick, Emily	Update the general ledger reconciliation tab in the Franchise Group Professional Fees Expense testing to exclude a reclassified account.	\$0.00	1.5	\$0.00
Holman, Cheryl	Prepare Pet Supplies Plus Wag n Wash Franchising and National Advertising Fund of Pet Supplies Plus Results' letter.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review Wag n Wash franchising financial statement tie out.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Discuss with K. Lassey, L. Neumann (Deloitte) status of Pet Supplies Plus/Wag n Wash Franchising and National Advertising Fund audits and prepare for issuance.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Update documentation within Pet Supplies Plus franchising goodwill valuation testing procedures memo.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review National Advertising Fund financial statement tie out.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review Pet Supplies Plus franchising financial statement tie out.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Provide draft versions of opinions and management representation letter to A. Block-Belmonte (Pet Supplies Plus Controller) for review.	\$0.00	0.7	\$0.00
Lassey, Katherine	Discuss with E. Keast, L. Neumann (Deloitte) status of Pet Supplies Plus/Wag n Wash Franchising and National Advertising Fund audits and prepare for issuance.	\$0.00	0.6	\$0.00
Lassey, Katherine	Perform topside journal entry testing for Pet Supplies Plus Consolidated.	\$0.00	1.3	\$0.00
Lassey, Katherine	Prepare Franchising Records Of Issuance and reports for issuance.	\$0.00	1.2	\$0.00
Lassey, Katherine	Prepare subsequent events template for Pet Supplies Plus Franchising.	\$0.00	0.6	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/15/2025				
McConnachie, Chase	Discussion with B. Vineyard, Z. Weston (Deloitte) regarding going concern consultation as a result of bankruptcy proceedings.	\$0.00	0.5	\$0.00
McConnachie, Chase	Clear notes and finalized going concern analysis from the bankruptcy proceedings.	\$0.00	0.5	\$0.00
Neumann, Logan	Discuss with E. Keast, K. Lassey (Deloitte) status of Pet Supplies Plus/Wag n Wash Franchising and National Advertising Fund audits and prepare for issuance.	\$0.00	0.6	\$0.00
Neumann, Logan	Perform Pet Supplies Plus Franchise Disclosure Document tie-out.	\$0.00	2.4	\$0.00
Neumann, Logan	Perform Wag N' Wash Franchise Disclosure Document tie-out.	\$0.00	4.3	\$0.00
Parodi, Carlos	Analyze changes between the annual reports ongoing iterations.	\$0.00	1.3	\$0.00
Parodi, Carlos	Review classification of the accounts payable debit balance reserve, to be moved back to regular accounts payable.	\$0.00	1.7	\$0.00
Parodi, Carlos	Review selections needed for testing for accounts payable and accrued expenses.	\$0.00	2.6	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review professional fees testing.	\$0.00	0.7	\$0.00
Parodi, Carlos	Address notes within the definite lived intangible asset non significant account risk assessment.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review status of incomplete testing to update managers and partners on status.	\$0.00	0.4	\$0.00
Sciano, May	Review American Freight selling, general and administrative analytic notes.	\$0.00	2.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/15/2025				
Sciano, May	Call with J. Arsenault, K. Scholes, E. Seeton (FRG), Z. Weston (Deloitte) to discuss open items in the draft financial statements.	\$0.00	0.9	\$0.00
Sciano, May	Review Vitamin Shoppe selling, general and administrative analytic notes.	\$0.00	2.3	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.5	\$0.00
Sciano, May	Continue to review the Company's disclosure package questionnaire.	\$0.00	1.0	\$0.00
Sciano, May	Review the Company's disclosure package questionnaire.	\$0.00	3.0	\$0.00
Sciano, May	Call with Z. Weston (Deloitte) to discuss question on documentation for operating expenses.	\$0.00	0.3	\$0.00
Sciano, May	Email B. Bellora (Deloitte) on support received for revenue and cost of sales testing.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Clear notes on franchise work papers.	\$0.00	1.4	\$0.00
Tilma-Ross, Lynne	Review goodwill workpapers.	\$0.00	1.0	\$0.00
Vineyard, Bradley	Discussion with C. McConnachie, Z. Weston (Deloitte) regarding going concern consultation as a result of bankruptcy proceedings.	\$0.00	0.5	\$0.00
Weiss, Gregory	Review the 2024 Franchise Group tax provision related to the contribution of American Freight to Educate Inc.	\$0.00	4.3	\$0.00
Weston, Zachary	Review the Company's worthless stock deduction memo with tax position.	\$0.00	0.6	\$0.00
Weston, Zachary	Clear notes to going concern testing memo.	\$0.00	2.3	\$0.00
Weston, Zachary	Call with M. Sciano (Deloitte) to discuss question on documentation for operating expenses.	\$0.00	0.3	\$0.00
Weston, Zachary	Review version 5 of the draft financial statements.	\$0.00	1.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/15/2025				
Weston, Zachary	Discussion with C. McConnachie, B. Vineyard (Deloitte) regarding going concern consultation as a result of bankruptcy proceedings.	\$0.00	0.5	\$0.00
Weston, Zachary	Call with J. Arsenault, K. Scholes, E. Seeton (FRG), M. Sciano (Deloitte) to discuss open items in the draft financial statements.	\$0.00	0.9	\$0.00
Weston, Zachary	Review American Freight March 2025 trial balance for subsequent events.	\$0.00	1.2	\$0.00
04/16/2025				
Bellora, Brandon	Update Vitamin Shoppe impairment analytic for right of use asset considerations.	\$0.00	3.0	\$0.00
Bellora, Brandon	Calculated lease addition selections from support received from client.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with M. Sciano, M. Parodi (Deloitte), S. Hardeep, J. Buckley (American Freight) to discuss open testing items and support to complete substantive testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Sciano, M. Parodi (Deloitte), C. Matuska, S. Hardeep, A. Mondlak, J. Buckley (American Freight) to review Accounts Payable and Accrued Expenses testing selections and support.	\$0.00	2.0	\$0.00
Bergeron, Bailey	Prepare Deferred income tax provision workpaper.	\$0.00	1.0	\$0.00
Carrasco, Diana	Test the 2024 deferred tax provision.	\$0.00	0.6	\$0.00
Collins, Mikaela	Review the financial close and reporting risk assessment.	\$0.00	1.1	\$0.00
Collins, Mikaela	Review lease confirmations by inspecting draft emails prepared by B. Bellora (Deloitte).	\$0.00	0.6	\$0.00
Collins, Mikaela	Address notes within Vitamin Shoppe lease testing.	\$0.00	0.8	\$0.00
Collins, Mikaela	Call with Z. Weston (Deloitte) to discuss Vitamin Shoppe lease testing.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/16/2025				
Collins, Mikaela	Address notes within the Vitamin Shoppe lease risk assessment analytics.	\$0.00	0.7	\$0.00
Collins, Mikaela	Review American Freight lease risk assessment analytics.	\$0.00	1.1	\$0.00
Cronin, Carl	Review consultation on going concern reporting conclusion.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the subsequent disbursements sampling tab in the Franchise Group Accrued Expense testing workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the subsequent events template for any 2025 events we considered in 2024 audit.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Update the Summary of Alerts workpaper to include the most up-to-date practice and financial reporting alerts as of April 2025.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Close notes in the group audit scoping considerations memo.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Update the sampling tab in Vitamin Shoppe Accounts Payable and Accrued Expense testing to break out the sampling calculations into 4 separate calculations.	\$0.00	0.5	\$0.00
Holman, Cheryl	Finalize review PSP Franchising LLC 2024 Financial Statements.	\$0.00	0.1	\$0.00
Holman, Cheryl	Finalize review WNW Franchising LLC 2024 Financial Statements.	\$0.00	0.1	\$0.00
Holman, Cheryl	Finalize review Pet Supplies Plus LLC National Advertising Fund of Pet Supplies Plus Financial Statements.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Meeting with K. Lassey, L. Neumann (Deloitte) to discuss status of Pet Supplies Plus/Wag n Wash Franchising and National Advertising Fund audits and prepare for issuance.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/16/2025				
Lassey, Katherine	Meeting with E. Keast, L. Neumann (Deloitte) to discuss status of Pet Supplies Plus/Wag n Wash Franchising and National Advertising Fund audits and prepare for issuance.	\$0.00	0.5	\$0.00
Lassey, Katherine	Close notes in wag n wash Franchising cash flow statement.	\$0.00	0.9	\$0.00
Lassey, Katherine	Prepare National Advertising Fund statements for issuance.	\$0.00	1.1	\$0.00
Lassey, Katherine	Review Wag n Wash Franchising Franche Disclosure Document.	\$0.00	0.8	\$0.00
Neumann, Logan	Close notes in Pet Supplies Plus Franchising Financial Statement tie-out.	\$0.00	1.5	\$0.00
Neumann, Logan	Tie out Wag N' Wash Franchise Disclosure Document.	\$0.00	2.3	\$0.00
Neumann, Logan	Meeting with E. Keast, K. Lassey (Deloitte) to discuss status of Pet Supplies Plus/Wag n Wash Franchising and National Advertising Fund audits and prepare for issuance.	\$0.00	0.5	\$0.00
Neumann, Logan	Close notes in Wag N' Wash Financial Statement tie-out.	\$0.00	1.8	\$0.00
Neumann, Logan	Close notes in Wag N' Wash Franchise Disclosure Document tie-out.	\$0.00	2.6	\$0.00
Neumann, Logan	Close notes in National Advertising Fund Pet Partner Revenue.	\$0.00	0.3	\$0.00
Parodi, Carlos	Meeting with B. Bellora, M. Sciano (Deloitte), C. Matuska, S. Hardeep, A. Mondlak, J. Buckley (American Freight) to review Accounts Payable and Accrued Expenses testing selections and support.	\$0.00	2.0	\$0.00
Parodi, Carlos	Address note within the substantive testing of accounts payable and accrued expenses.	\$0.00	1.6	\$0.00
Parodi, Carlos	Review substantive testing considerations for accounts payable and accrued expenses.	\$0.00	2.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

04/16/2025

Parodi, Carlos	Meeting with M. Sciano (Deloitte), H. Singh, J. Buckley, J. Thomas, R. Maietta (Vitamin Shoppe) to discuss substantive testing over accounts payable and accrued expenses for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss substantive testing over accounts payable and accrued expenses for Vitamin Shoppe.	\$0.00	1.3	\$0.00
Parodi, Carlos	Meeting with B. Bellora, M. Sciano (Deloitte), S. Hardeep, J Buckley (American Freight) to discuss open testing items and support to complete substantive testing.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss substantive testing over accounts payable and accrued expenses for Vitamin Shoppe.	\$0.00	1.3	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte), H. Singh, J. Buckley, J. Thomas, R. Maietta (Vitamin Shoppe) to discuss substantive testing over accounts payable and accrued expenses for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Sciano, May	Review American Freight accrued expense testing.	\$0.00	1.3	\$0.00
Sciano, May	Call with M. Collins (Deloitte) to discuss summary of misstatements.	\$0.00	0.4	\$0.00
Sciano, May	Organize outstanding requests for Vitamin Shoppe team for outstanding testing to be completed.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with B. Bellora, M. Parodi (Deloitte), S. Hardeep, J Buckley (American Freight) to discuss open testing items and support to complete substantive testing.	\$0.00	0.5	\$0.00
Sciano, May	Organize outstanding requests for American Freight team for outstanding testing to be completed.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/16/2025				
Sciano, May	Continue to clear notes to scoping and risk assessment documentation.	\$0.00	2.3	\$0.00
Sciano, May	Continue to clear notes to scoping and risk assessment documentation.	\$0.00	1.7	\$0.00
Sciano, May	Clear notes to scoping and risk assessment documentation.	\$0.00	2.5	\$0.00
Sciano, May	Clear notes to scoping and risk assessment documentation.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with B. Bellora, M. Parodi (Deloitte), C. Matuska, S. Hardeep, A. Mondlak, J. Buckley (American Freight) to review Accounts Payable and Accrued Expenses testing selections and support.	\$0.00	2.0	\$0.00
Steffens, Marilyn	Review goodwill analysis.	\$0.00	0.9	\$0.00
Tilma-Ross, Lynne	Review goodwill workpapers.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Review Vitamin Shoppe Disclosure Committee checklist.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review working paper summarizing Board of Directors meetings minutes for fiscal year 2024.	\$0.00	0.6	\$0.00
Vineyard, Bradley	Review workpaper documenting American Freight uncorrected and corrected misstatements and conclusions.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review Deloitte services tracker and considerations regarding impact on independence related to each service.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review Buddy's Disclosure Committee checklist.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review Franchise Group Disclosure Committee checklist.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review Pet Supplies Plus Disclosure Committee checklist.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review American Freight Disclosure Committee checklist.	\$0.00	0.1	\$0.00
Weiss, Gregory	Assess 2024 Franchise Group worthless stock deduction.	\$0.00	1.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/16/2025				
Weston, Zachary	Call with M. Sciano (Deloitte) to discuss summary of misstatements.	\$0.00	0.4	\$0.00
Weston, Zachary	Review updates to draft financial statements made by the Company's legal counsel.	\$0.00	0.9	\$0.00
Weston, Zachary	Review summary of misstatements.	\$0.00	0.4	\$0.00
Weston, Zachary	Internal call with M. Collins (Deloitte) to discuss Vitamin Shoppe lease testing.	\$0.00	0.7	\$0.00
Weston, Zachary	Review draft management representation letter.	\$0.00	1.1	\$0.00
Weston, Zachary	Email J. Goldblatt (Deloitte) information for performing quality reviews.	\$0.00	0.3	\$0.00
Weston, Zachary	Review operating lease risk assessment analytics.	\$0.00	0.6	\$0.00
Weston, Zachary	Review Vitamin Shoppe lease testing.	\$0.00	1.3	\$0.00
04/17/2025				
Alano, Michelle	Email M. Parodi (Deloitte) regarding scheduling of fraud specialist closing.	\$0.00	0.3	\$0.00
Alano, Michelle	Review fraud brainstorm workpaper, understand the entity and its environment and fraud risk assessment updates, and key performance indicators workpaper.	\$0.00	1.5	\$0.00
Bellora, Brandon	Update Vitamin Shoppe lease testing to reflect lease rejection information.	\$0.00	3.0	\$0.00
Bellora, Brandon	Update subsidiary reporting package entity level control for support received over Vitamin Shoppe disclosure package.	\$0.00	3.0	\$0.00
Bellora, Brandon	Prepare legal confirmations to external law firms.	\$0.00	3.0	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, M. Parodi, M. Collins, M. Sciano (Deloitte) to discuss project wrap up procedures for the financial statement tie-out and sales commission testing.	\$0.00	0.5	\$0.00
Bergeron, Bailey	Prepare Deferred income tax provision workpaper.	\$0.00	1.0	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/17/2025				
Carrasco, Diana	Analyze the worthless stock deduction.	\$0.00	1.0	\$0.00
Collins, Mikaela	Meeting with B. Bellora, E. Fitzpatrick, M. Parodi, M. Sciano (Deloitte) to discuss project wrap up procedures for the financial statement tie-out and sales commission testing.	\$0.00	0.5	\$0.00
Collins, Mikaela	Prepare the Vitamin Shoppe Management Representation Letter.	\$0.00	1.2	\$0.00
Collins, Mikaela	Call with Z. Weston (Deloitte) to discuss financial close and reporting risk assessment.	\$0.00	0.4	\$0.00
Collins, Mikaela	Address notes within the Vitamin Shoppe Lease testing.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review the financial close and reporting risk assessment.	\$0.00	1.3	\$0.00
Collins, Mikaela	Close notes within the long lived asset impairment memo.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Use the error extrapolation template to assess exception found in the Franchise Group professional fees testing.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Update the financial statement tie-out tool with the most up-to-date financial statement draft.	\$0.00	3.5	\$0.00
Fitzpatrick, Emily	Continued to update the financial statement tie-out tool with the most up-to-date financial statement draft.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Email to L. Neumann (Deloitte) year-end store count listings for their tie-out procedures.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Continue to update the financial statement tie-out tool with the most up-to-date financial statement draft.	\$0.00	3.1	\$0.00
Fitzpatrick, Emily	Meeting with M. Sciano (Deloitte) to discuss tie-out tool and supporting financial statement tie-out workpapers.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/17/2025				
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi, M. Collins, M. Sciano (Deloitte) to discuss project wrap up procedures for the financial statement tie-out and sales commission testing.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Update pet supplies plus franchising goodwill sensitivity analysis testing.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Discuss with M. Steffens (Deloitte) goodwill valuation analysis approach with new valuation report.	\$0.00	0.6	\$0.00
Lassey, Katherine	Review tie-out of Pet Supplies Plus Franchise Disclosure Document.	\$0.00	1.1	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus Franchise Disclosure Document.	\$0.00	2.7	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus Stand Alone Financial Statement.	\$0.00	3.2	\$0.00
Neumann, Logan	Continue to tie out Pet Supplies Plus Franchise Disclosure Document.	\$0.00	2.1	\$0.00
Parodi, Carlos	Review testing results for operating expenses for franchise group corporate.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review fraud specialist testing considerations.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with M. Sciano, Z. Weston (Deloitte) to discuss substantive testing over accounts payable and accrued expenses for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Parodi, Carlos	Call with Z. Weston (Deloitte) to discuss Vitamin shoppe accounts payable classification.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review substantive testing of accounts payable and accrued expenses.	\$0.00	3.6	\$0.00
Parodi, Carlos	Continue reviewing substantive testing of accounts payable and accrued expenses.	\$0.00	0.9	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick, M. Collins, M. Sciano (Deloitte) to discuss project wrap up procedures for the financial statement tie-out and sales commission testing.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/17/2025				
Sciano, May	Meeting with E. Fitzpatrick (Deloitte) to discuss tie-out tool and supporting financial statement tie-out workpapers.	\$0.00	0.3	\$0.00
Sciano, May	Call with J. Arsenault, K. Scholes, E. Seeton (FRG), Z. Weston (Deloitte) to discuss open items in the draft financial statements.	\$0.00	0.6	\$0.00
Sciano, May	Meeting with M. Parodi, Z. Weston (Deloitte) to discuss substantive testing over accounts payable and accrued expenses for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Sciano, May	Continue to review documentation of statement of cash flow for management comments.	\$0.00	1.5	\$0.00
Sciano, May	Continue to review documentation of statement of cash flow for management comments.	\$0.00	1.5	\$0.00
Sciano, May	Review documentation of statement of cash flow for management comments.	\$0.00	2.5	\$0.00
Sciano, May	Meeting with B. Bellora, E. Fitzpatrick, M. Parodi, M. Collins (Deloitte) to discuss project wrap up procedures for the financial statement tie-out and sales commission testing.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Discuss with E. Keast (Deloitte) goodwill valuation analysis approach with new Stout report.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Review goodwill analysis.	\$0.00	0.9	\$0.00
Tilma-Ross, Lynne	Review goodwill workpapers.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Review Audit Summary memorandum.	\$0.00	0.4	\$0.00
Vineyard, Bradley	Review working paper summarizing uncorrected and corrected misstatements, including omitted disclosure considerations and conclusions.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/17/2025				
Vineyard, Bradley	Review working paper documenting Understanding of the Freedom VCM entities including economic environment, strategy, governance and capital structures, regulatory environment.	\$0.00	0.6	\$0.00
Vineyard, Bradley	Call with Z. Weston (Deloitte) to discuss going concern disclosure wording.	\$0.00	0.4	\$0.00
Vineyard, Bradley	Call with Z. Weston (Deloitte) to discuss open comments in risk assessment workpapers.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Call with Z. Weston (Deloitte) to discuss open comments on the draft financial statements.	\$0.00	0.6	\$0.00
Vineyard, Bradley	Call with Z. Weston (Deloitte) to discuss status of substantive testing.	\$0.00	0.6	\$0.00
Weston, Zachary	Review consolidated audit summary memo workpaper.	\$0.00	1.1	\$0.00
Weston, Zachary	Review definite lived intangible asset risk assessment workpaper.	\$0.00	0.8	\$0.00
Weston, Zachary	Meeting with M. Parodi, M. Sciano (Deloitte) to discuss substantive testing over accounts payable and accrued expenses for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Weston, Zachary	Call with M. Parodi (Deloitte) to discuss Vitamin shoppe accounts payable classification.	\$0.00	0.4	\$0.00
Weston, Zachary	Review draft management representation letter.	\$0.00	0.7	\$0.00
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss status of substantive testing.	\$0.00	0.6	\$0.00
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss open comments on the draft financial statements.	\$0.00	0.6	\$0.00
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss open comments in risk assessment workpapers.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/17/2025				
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss going concern disclosure wording.	\$0.00	0.4	\$0.00
Weston, Zachary	Call with M. Collins (Deloitte) to discuss financial close reporting risk assessment.	\$0.00	0.4	\$0.00
Weston, Zachary	Call with J. Arsenault, K. Scholes, E. Seeton (FRG), M. Sciano (Deloitte) to discuss open items in the draft financial statements.	\$0.00	0.6	\$0.00
04/18/2025				
Bellora, Brandon	Meeting with Z. Weston, M. Collins, E. Fitzpatrick (Deloitte) to discuss the status of substantive testing workpapers.	\$0.00	0.9	\$0.00
Bellora, Brandon	Update consolidated disclosure committee checklists.	\$0.00	3.1	\$0.00
Bellora, Brandon	Review support for internal audit accounts payable testing template.	\$0.00	3.0	\$0.00
Bergeron, Bailey	Prepare Deferred income tax provision workpaper.	\$0.00	2.0	\$0.00
Blanco, Nidia	Discuss with D. Carrasco (Deloitte) income tax provision, worthless stock deduction, and selections.	\$0.00	0.5	\$0.00
Carrasco, Diana	Review additional support related to the 2024 Franchise Group income tax provision testing.	\$0.00	2.7	\$0.00
Carrasco, Diana	Discuss with N. Blanco (Deloitte) income tax provision, worthless stock deduction, and selections.	\$0.00	0.5	\$0.00
Collins, Mikaela	Document use of auditor specialist considerations over S. Vettese, S. Guihur, P. Srivatsa and S. Bambroo.	\$0.00	1.4	\$0.00
Collins, Mikaela	Document the Buddy's Franchise Disclosure Document Management Representation Letter.	\$0.00	0.7	\$0.00
Collins, Mikaela	Prepare the Buddy's Franchising Disclosure Summary memo.	\$0.00	1.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/18/2025				
Collins, Mikaela	Prepare the record of consultation memo regarding Buddy's Franchising Disclosure Document.	\$0.00	1.1	\$0.00
Collins, Mikaela	Meeting with Z. Weston, E. Fitzpatrick, B. Bellora (Deloitte) to discuss the status of substantive testing workpapers.	\$0.00	0.9	\$0.00
Collins, Mikaela	Draft the Buddy's Franchise Disclosure Document acknowledgement.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review American Freight lease testing.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Update the American Freight Sales Commission testing per internal audit's testing.	\$0.00	1.6	\$0.00
Fitzpatrick, Emily	Update the internal information summary tab within the American Freight Sales Commission testing.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Update the sampling tab within the American Freight Sales Commission testing.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Create a completeness test for the headcount report within the American Freight sales commission expense testing.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Meeting with Z. Weston, M. Collins, B. Bellora (Deloitte) to discuss the status of substantive testing workpapers.	\$0.00	0.9	\$0.00
Jindal, Ananya	Work on independence workpaper to finalize the hours worked by engagement team members in FY2025.	\$0.00	2.0	\$0.00
Lassey, Katherine	Review Litigation Memo describing procedures performed over outstanding litigation at Pet Supplies Plus Franchising.	\$0.00	0.5	\$0.00
Neumann, Logan	Close notes in Legal confirmation procedure memo.	\$0.00	0.7	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus Stand Alone Financial Statement.	\$0.00	7.4	\$0.00
Parodi, Carlos	Review revenue fraud memo risk assessment.	\$0.00	1.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/18/2025				
Parodi, Carlos	Review Franchise Group financial statement audit group scoping of significant accounts.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review definite lived intangible asset non significant account risk assessment.	\$0.00	3.2	\$0.00
Sciano, May	Review draft financial statements.	\$0.00	0.2	\$0.00
Sciano, May	Review management Board of Director meeting minutes for meetings held September 2024 through December 2024.	\$0.00	1.4	\$0.00
Sciano, May	Summarize testing plan for the next week through the end of the audit.	\$0.00	1.0	\$0.00
Sciano, May	Respond to comments provided by B. Vineyard (Deloitte) on the Sylvan gain calculation testing.	\$0.00	0.8	\$0.00
Vineyard, Bradley	Call with J. Arsenault, E. Seeton (FRG), B. Vineyard (Deloitte) to discuss open items in the draft financial statements.	\$0.00	0.5	\$0.00
Weston, Zachary	Call with J. Arsenault, E. Seeton (FRG), Z. Weston (Deloitte) to discuss open items in the draft financial statements.	\$0.00	0.6	\$0.00
Weston, Zachary	Email M. Steffens (Deloitte) status of the Pet Supplies Plus franchising audits.	\$0.00	0.6	\$0.00
Weston, Zachary	Review Pet Supplies Plus disclosure committee questionnaire.	\$0.00	0.4	\$0.00
Weston, Zachary	Meeting with M. Collins, E. Fitzpatrick, B. Bellora (Deloitte) to discuss the status of substantive testing workpapers.	\$0.00	0.9	\$0.00
Weston, Zachary	Review Vitamin Shoppe disclosure committee questionnaire.	\$0.00	0.4	\$0.00
Weston, Zachary	Review American Freight disclosure committee questionnaire.	\$0.00	0.4	\$0.00
Weston, Zachary	Review Buddy's disclosure committee questionnaire.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/19/2025				
Collins, Mikaela	Research appendix examples to be included within the Franchise Group Inc. management representation letter.	\$0.00	0.4	\$0.00
Collins, Mikaela	Address notes within the Vitamin Shoppe management representation letter.	\$0.00	0.3	\$0.00
Collins, Mikaela	Address notes within the record of consultation memo regarding Buddy's Franchising Disclosure Document.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review the subsidiary reporting package and tie-out review control documentation.	\$0.00	0.6	\$0.00
Collins, Mikaela	Review appendix A, summary of uncorrected misstatements, to be included within the Franchise Group Inc. management representation letter.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review Franchise Group Inc.'s Leases memo.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Complete the tie-out of the financial statements within the Deloitte tie-out tool.	\$0.00	1.9	\$0.00
Fitzpatrick, Emily	Document the financial statement tie-out control within the audit file.	\$0.00	3.5	\$0.00
Fitzpatrick, Emily	Create the completeness test for the headcount report within the American Freight sales commission expense testing.	\$0.00	1.1	\$0.00
Sciano, May	Review operating expense detailed selections.	\$0.00	2.2	\$0.00
Sciano, May	Review revenue cycle based analysis for additional support provided by client.	\$0.00	2.5	\$0.00
Sciano, May	Continue to review cost of sales cycle based analysis for additional support provided by client.	\$0.00	2.8	\$0.00
Sciano, May	Review cost of sales cycle based analysis for additional support provided by client.	\$0.00	3.2	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/19/2025				
Vineyard, Bradley	Review Vitamin Shoppe engagement team Audit Summary memo documenting conclusions with respect to the Vitamin Shoppe component audit.	\$0.00	0.6	\$0.00
Vineyard, Bradley	Review Pet Supplies Plus engagement team Audit Summary memo documenting conclusions with respect to the Pet Supplies Plus component audit.	\$0.00	0.6	\$0.00
Vineyard, Bradley	Review summary memo documenting procedures performed related to the issuance of an awareness letter with respect to the inclusion of opinion in a Franchise Disclosure Document for Buddy's.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review draft management representation letter to be received in association with the reissuance of opinion in Buddy's Franchise Disclosure Document.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review draft Vitamin Shoppe management representation letter.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review draft awareness letter to be issued in association with the reissuance of opinion in Buddy's Franchise Disclosure Document.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review consultation memo documenting factors considered in conclusion as to whether we would be willing to reissue our opinion in a Franchise Disclosure Document for Buddy's.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review documentation related to the direction, supervision, and review of local office teams.	\$0.00	0.2	\$0.00
04/20/2025				
Sciano, May	Perform testing on guarantee liability and expense recorded.	\$0.00	2.2	\$0.00
Sciano, May	Continue to test guarantee liability and expense recorded.	\$0.00	1.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/21/2025				
Alano, Michelle	Summarize the status of fraud specialist scope of work in advance of fraud specialist closing call on 4/22 and review the management inquiries workpaper.	\$0.00	0.7	\$0.00
Bellora, Brandon	Meeting with M. Sciano (Deloitte) to discuss documenting internal audit's substantive testing of American Freight Accounts Payable and Accrued Expenses.	\$0.00	0.3	\$0.00
Bellora, Brandon	Address cycle based review notes from Z. Weston (Deloitte) with respect to journal entry selections.	\$0.00	3.7	\$0.00
Bellora, Brandon	Perform reconciliation between rejected leases and store count for lease completeness procedure.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with M. Collins, E. Fitzpatrick, M. Sciano (Deloitte) to discuss financial statement tie-out and American Freight Accounts Payable/Accrued Expense testing.	\$0.00	0.3	\$0.00
Bellora, Brandon	Draft franchise group legal confirmations for external law firm.	\$0.00	3.0	\$0.00
Bergeron, Bailey	Call with N. Blanco (Deloitte) regarding deferred income tax workpaper items.	\$0.00	1.0	\$0.00
Bergeron, Bailey	Clear notes on current and deferred income tax testing workpaper.	\$0.00	1.0	\$0.00
Blanco, Nidia	Discuss with G. Weiss, Z. Weston, K. Sieverding, D. Carrasco (Deloitte) the income tax considerations of the worthless stock deduction with respect to Educates equity in Conns, as well as the Company's reasonable basis position.	\$0.00	0.5	\$0.00
Blanco, Nidia	Review provision file & audit scoping.	\$0.00	0.3	\$0.00
Blanco, Nidia	Call with B. Bergeron (Deloitte) regarding deferred income tax workpaper items.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/21/2025				
Blanco, Nidia	Review the deferred tax provision workpaper (reviewing rollforward and sampling selections).	\$0.00	0.5	\$0.00
Blanco, Nidia	Review the current tax provision testing workpaper.	\$0.00	1.9	\$0.00
Carrasco, Diana	Analyze the tax implications of the worthless stock deduction.	\$0.00	2.3	\$0.00
Carrasco, Diana	Email K. Winfree (EY) regarding additional support needed for testing of deferred taxes.	\$0.00	0.8	\$0.00
Carrasco, Diana	Discuss with G. Weiss, Z. Weston, K. Sieverding, N. Blanco (Deloitte) the income tax considerations of the worthless stock deduction with respect to Educate's equity in Conns, as well as the Company's reasonable basis position.	\$0.00	0.5	\$0.00
Collins, Mikaela	Close notes within record of consultation memo regarding Buddy's Franchising Disclosure Document.	\$0.00	0.3	\$0.00
Collins, Mikaela	Close notes within the Property, Plant, and Equipment risk assessment.	\$0.00	0.5	\$0.00
Collins, Mikaela	Respond to L. Keast (Deloitte) regarding Pet Supplies plus Lease testing consistency updates.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review financial statement tie out review control.	\$0.00	0.9	\$0.00
Collins, Mikaela	Perform accounting research regarding consultations for franchising disclosure documents for instances in which there is a going concern.	\$0.00	0.7	\$0.00
Collins, Mikaela	Review American freight lease testing.	\$0.00	1.3	\$0.00
Collins, Mikaela	Update appendix regarding passed adjustments for inclusion within the franchise group inc. management representation letter.	\$0.00	0.7	\$0.00
Collins, Mikaela	Clear notes within the American freight lease testing.	\$0.00	0.7	\$0.00
Collins, Mikaela	Update the Franchise Group audit planning memo.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/21/2025				
Collins, Mikaela	Prepare documentation related to fraud inquiries that were held with J. Arsenault (FRG Controller).	\$0.00	0.8	\$0.00
Collins, Mikaela	Close notes within the subsidiary reporting package review control.	\$0.00	0.3	\$0.00
Collins, Mikaela	Email L. Keast (Deloitte) regarding consistency updates for Pet supplies Plus lease testing.	\$0.00	0.3	\$0.00
Collins, Mikaela	Meeting with E. Fitzpatrick, M. Sciano, B. Bellora (Deloitte) to discuss financial statement tie-out and American Freight Accounts Payable/Accrued Expense testing.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Meeting with M. Sciano (Deloitte) to discuss open review notes on American Freight Sales Commission Testing.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Prepare the Accounts Receivable footnote tab in the financial statement footnote tie-out workpaper.	\$0.00	2.8	\$0.00
Fitzpatrick, Emily	Meeting with M. Collins, M. Sciano, B. Bellora (Deloitte) to discuss financial statement tie-out and American Freight Accounts Payable/Accrued Expense testing.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Prepare the restricted cash tab in the footnote tie-out workpaper.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Download bankruptcy-related rent claims for the Conn's Lease Analysis.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Address notes in the American Freight Sales Commission Expense testing workpaper.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Close notes in the American Freight sales commission expense testing.	\$0.00	2.5	\$0.00
Lassey, Katherine	Meeting with K. Barrett (Asst. Controller), A. Vecchioni (Technical Accounting Manager) regarding overall status for Franchising audits.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/21/2025				
Lassey, Katherine	Email M. Steffens, L. Keast, K. Lassey (Deloitte) regarding management representation letters and issuance of franchising audits.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review accounts payable and accruals testing.	\$0.00	3.9	\$0.00
Parodi, Carlos	Review year-end tax provision control.	\$0.00	1.2	\$0.00
Parodi, Carlos	Continue reviewing accounts payable and accruals testing.	\$0.00	2.2	\$0.00
Sciano, May	Meeting with Z. Weston (Deloitte) to discuss review notes in the audit testing.	\$0.00	0.6	\$0.00
Sciano, May	Meeting with B. Bellora (Deloitte) to discuss documenting internal audit's substantive testing of American Freight Accounts Payable and Accrued Expenses.	\$0.00	0.3	\$0.00
Sciano, May	Call with J. Arsenault, K. Scholes (FRG), Z. Weston (Deloitte) to discuss outstanding financial statement requests needed to complete audit.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with E. Fitzpatrick (Deloitte) to discuss open review notes on American Freight Sales Commission Testing.	\$0.00	0.8	\$0.00
Sciano, May	Review American Freight sales commission testing from internal audit.	\$0.00	1.0	\$0.00
Sciano, May	Review American Freight Accounts Payable and Accrued Expense testing.	\$0.00	0.3	\$0.00
Sciano, May	Continue to test guarantee liability and expense recorded.	\$0.00	1.3	\$0.00
Sciano, May	Perform testing on guarantee liability and expense recorded.	\$0.00	2.5	\$0.00
Sciano, May	Meeting with M. Collins, E. Fitzpatrick, B. Bellora (Deloitte) to discuss financial statement tie-out and American Freight Accounts Payable/Accrued Expense testing.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/21/2025				
Sieverding, Keith	Discuss with G. Weiss, Z. Weston, N. Blanco, D. Carrasco (Deloitte) the income tax considerations of the worthless stock deduction with respect to Educate's equity in Conns, as well as the Company's reasonable basis position.	\$0.00	0.5	\$0.00
Sieverding, Keith	Review Conns worthless stock deduction memo.	\$0.00	1.1	\$0.00
Steffens, Marilyn	Review Pet Supplies Plus franchising franchise disclosure document.	\$0.00	1.4	\$0.00
Vineyard, Bradley	Review Cyber Security Risk Assessment memorandum included in the audit working papers.	\$0.00	0.4	\$0.00
Weiss, Gregory	Discuss with Z. Weston, K. Sieverding, N. Blanco, D. Carrasco (Deloitte) the income tax considerations of the worthless stock deduction with respect to Educate's equity in Conns, as well as the Company's reasonable basis position.	\$0.00	0.5	\$0.00
Weston, Zachary	Review American Freight accounts payable testing.	\$0.00	1.3	\$0.00
Weston, Zachary	Discuss with G. Weiss, K. Sieverding, N. Blanco, D. Carrasco (Deloitte) the income tax considerations of the worthless stock deduction with respect to Educate's equity in Conns, as well as the Company's reasonable basis position.	\$0.00	0.5	\$0.00
Weston, Zachary	Respond to review notes in the financial statements left by B. Vineyard (Deloitte)	\$0.00	0.6	\$0.00
Weston, Zachary	Meeting with M. Sciano (Deloitte) to discuss review notes in the audit testing.	\$0.00	0.6	\$0.00
Weston, Zachary	Review version 7 of the financial statements.	\$0.00	1.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/21/2025				
Weston, Zachary	Call with J. Arsenault, K. Scholes (FRG), M. Sciano (Deloitte) to discuss outstanding financial statement requests needed to complete audit.	\$0.00	0.5	\$0.00
04/22/2025				
Alano, Michelle	Meet with B. Vineyard, Z. Weston, S. Hussain, C. Parodi (Deloitte) to discuss closing remarks over involvement of fraud specialists, primarily focused on specialist review of journal entry testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Address journal entry review notes regarding user count analysis.	\$0.00	4.0	\$0.00
Bellora, Brandon	Document fluctuations in sales and cost of sales through significant related accounts using transaction analysis.	\$0.00	4.0	\$0.00
Bellora, Brandon	Add Deloitte considerations to American Freight internal audit testing of Accounts Payable and Accrued Expense testing.	\$0.00	3.5	\$0.00
Bergeron, Bailey	Discuss with N. Blanco, D. Carrasco (Deloitte) testing and additional requests for deferred income tax testing selections.	\$0.00	0.5	\$0.00
Blanco, Nidia	Continue working on the deferred expense testing workpaper.	\$0.00	1.8	\$0.00
Blanco, Nidia	Working on the deferred expense testing workpaper.	\$0.00	4.5	\$0.00
Blanco, Nidia	Discuss with B. Bergeron, D. Carrasco (Deloitte) testing and additional requests for deferred income tax testing selections.	\$0.00	0.5	\$0.00
Carrasco, Diana	Review tax guided risk assessment.	\$0.00	0.3	\$0.00
Carrasco, Diana	Discuss with N. Blanco, B. Bergeron (Deloitte) testing and additional requests for deferred income tax testing selections.	\$0.00	0.5	\$0.00
Carrasco, Diana	Review deferred tax workpaper for the 2024 Franchise Group audit.	\$0.00	6.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/22/2025				
Cavone, Rocsanna	Prepare Buddy's Tradename valuation testing.	\$0.00	1.0	\$0.00
Collins, Mikaela	Prepare the franchise group inc. leadsheet.	\$0.00	2.2	\$0.00
Collins, Mikaela	Review the Franchise Group disclosure committee control testing.	\$0.00	0.9	\$0.00
Collins, Mikaela	Review American freight lease testing.	\$0.00	0.8	\$0.00
Collins, Mikaela	Close notes within record of consultation memo regarding Buddy's Franchising Disclosure Document.	\$0.00	0.3	\$0.00
Collins, Mikaela	Update store count considerations included within operating expense testing.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review the bias in accounting estimates workpaper.	\$0.00	1.2	\$0.00
Hussain, Sofia	Meet with B. Vineyard, Z. Weston, M. Alano, C. Parodi (Deloitte) to discuss closing remarks over involvement of fraud specialists, primarily focused on specialist review of journal entry testing.	\$0.00	0.5	\$0.00
Hussain, Sofia	Review workpapers related to management override and fraud specialist procedures.	\$0.00	2.5	\$0.00
Lassey, Katherine	Discussion with M. Steffens (Deloitte) to close notes in Pet Supplies Plus Franchising Franchise Disclosure Document tie out.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review accounts payable and accruals substantive testing review notes.	\$0.00	2.0	\$0.00
Parodi, Carlos	Review American Freight sales commission substantive testing.	\$0.00	2.1	\$0.00
Parodi, Carlos	Review accounts payable and accruals substantive testing review notes.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss testing performed for American Freight sales commission.	\$0.00	0.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/22/2025				
Parodi, Carlos	Review status of open areas to be tested within the financial statements for team delegation.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meet with B. Vineyard, Z. Weston, M. Alano, S. Hussain (Deloitte) to discuss closing remarks over involvement of fraud specialists, primarily focused on specialist review of journal entry testing.	\$0.00	0.5	\$0.00
Sciano, May	Review operating expense detail testing for franchise group professional fees.	\$0.00	3.8	\$0.00
Sciano, May	Continue to review operating expense detail testing for franchise group professional fees.	\$0.00	1.0	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss testing performed for American Freight sales commission.	\$0.00	0.5	\$0.00
Sciano, May	Review franchise group accounts payable and accrued expense testing.	\$0.00	1.2	\$0.00
Steffens, Marilyn	Discussion with K. Lassey (Deloitte) to close notes in Pet Supplies Plus Franchising Franchise Disclosure Document tie out.	\$0.00	0.6	\$0.00
Vineyard, Bradley	Review final internal control deficiency evaluation for American Freight component.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Meet with Z. Weston, M. Alano, S. Hussain, C. Parodi (Deloitte) to discuss closing remarks over involvement of fraud specialists, primarily focused on specialist review of journal entry testing.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte), A. Kaminsky (Franchise Group) to perform management fraud inquiry procedures.	\$0.00	0.5	\$0.00
Weiss, Gregory	Review income tax provision and worthless stock deduction for the year ended December 2024 of Franchise Group.	\$0.00	2.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/22/2025				
Weston, Zachary	Review Vitamin Shoppe accounts payable testing.	\$0.00	1.3	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte), A. Kaminsky (Franchise Group) to perform management fraud inquiry procedures.	\$0.00	0.5	\$0.00
Weston, Zachary	Review the Buddy's Franchise Disclosure Document acknowledgement letter.	\$0.00	0.4	\$0.00
Weston, Zachary	Review the Buddy's Franchise Disclosure Document management representation letter.	\$0.00	0.3	\$0.00
Weston, Zachary	Review the Buddy's Franchise Disclosure Document summary memo.	\$0.00	0.3	\$0.00
Weston, Zachary	Meet with B. Vineyard, M. Alano, S. Hussain, C. Parodi (Deloitte) to discuss closing remarks over involvement of fraud specialists, primarily focused on specialist review of journal entry testing.	\$0.00	0.5	\$0.00
Weston, Zachary	Review the draft cash flow statement.	\$0.00	1.8	\$0.00
04/23/2025				
Alano, Michelle	Continue to draft fraud specialist summary memo that summarizes procedures performed by the fraud and forensic specialist group.	\$0.00	0.5	\$0.00
Alano, Michelle	Draft fraud specialist summary memo that summarizes the procedures performed by the fraud & forensic specialist group.	\$0.00	0.6	\$0.00
Bellora, Brandon	Meeting with C. Matuska (American freight) for accounts payable and accrued expense selections.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update disclosure committee control for private audit year end considerations.	\$0.00	2.5	\$0.00
Bellora, Brandon	Update subsidiary reporting package control for year end considerations.	\$0.00	3.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/23/2025				
Blanco, Nidia	Work on the deferred expense testing workpaper (updating Right of Use Asset & Fixed asset testing tickmarks per support provided by third party).	\$0.00	0.7	\$0.00
Blanco, Nidia	Discuss with D. Carrasco (Deloitte) deferred testing approach, documentation for deferred income tax selections, and identified variances.	\$0.00	0.6	\$0.00
Blanco, Nidia	Work on the deferred expense testing workpaper.	\$0.00	3.9	\$0.00
Blanco, Nidia	Continue to work on the deferred expense testing workpaper.	\$0.00	3.0	\$0.00
Carrasco, Diana	Analyze the additional support supporting the deferred tax items selected for testing.	\$0.00	5.7	\$0.00
Carrasco, Diana	Discuss with N. Blanco (Deloitte) deferred testing approach, documentation for deferred income tax selections, and identified variances.	\$0.00	0.6	\$0.00
Carrasco, Diana	Review tax guided risk assessments for updated tax provision.	\$0.00	0.8	\$0.00
Collins, Mikaela	Update franchise group inc. leadsheet.	\$0.00	0.8	\$0.00
Holman, Cheryl	Finalize two documents Pet Supplies Plus Franchising 2024 Consent and Wag n Wash Franchising 2024 Consent.	\$0.00	0.1	\$0.00
Lassey, Katherine	Address notes in Pet Supplies Plus Franchising Consents.	\$0.00	0.2	\$0.00
Neumann, Logan	Close notes in Wag N' Wash Franchise Disclosure Document tie-out.	\$0.00	2.6	\$0.00
Neumann, Logan	Close notes in Pet Supplies Plus Franchise Disclosure Document tie-out.	\$0.00	2.1	\$0.00
Parodi, Carlos	Review accounts payable and accruals testing.	\$0.00	3.4	\$0.00
Parodi, Carlos	Continue reviewing accounts payable and accruals testing.	\$0.00	0.8	\$0.00
Sciano, May	Update statement of cash flows workpaper based on new draft received from management.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/23/2025				
Sciano, May	Call with J. Arsenault, K. Scholes (FRG), Z. Weston (Deloitte) to discuss outstanding financial statement requests needed to complete audit.	\$0.00	0.5	\$0.00
Sciano, May	Review American Freight Accounts Payable and Accrued Expense testing.	\$0.00	2.0	\$0.00
Sciano, May	Review American Freight Accounts Payable and Accrued Expense testing.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Review of Wag n Wash Franchising franchise disclosure document.	\$0.00	0.8	\$0.00
Weiss, Gregory	Review deferred tax balances for 2024 Franchise Group income tax provision.	\$0.00	1.2	\$0.00
Weiss, Gregory	Review permanent book/tax adjustments for 2024 Franchise Group income tax provision.	\$0.00	2.3	\$0.00
Weston, Zachary	Email J. Goldblatt (Deloitte) to discuss the quality review of financial statements.	\$0.00	0.6	\$0.00
Weston, Zachary	Review Franchise Group accounts payable testing.	\$0.00	0.7	\$0.00
Weston, Zachary	Call with J. Arsenault, K. Scholes (FRG), M. Sciano (Deloitte) to discuss outstanding financial statement requests needed to complete audit.	\$0.00	0.5	\$0.00
Weston, Zachary	Review American Freight journal entry summary of cycle based testing.	\$0.00	1.1	\$0.00
Weston, Zachary	Review American Freight revenue testing.	\$0.00	1.8	\$0.00
Weston, Zachary	Review American Freight cost of sales testing.	\$0.00	1.9	\$0.00
04/24/2025				
Bellora, Brandon	Update American freight lease substantive analytical procedures for updated store count considerations.	\$0.00	4.0	\$0.00
Bergeron, Bailey	Update income tax testing for Franchise Group provision.	\$0.00	3.5	\$0.00
Blanco, Nidia	Work on the deferred expense testing workpaper.	\$0.00	3.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/24/2025				
Blanco, Nidia	Update the deferred expense testing workpaper for the state related selections.	\$0.00	2.0	\$0.00
Boyle, Matthew	Discuss with E. Seeton (Franchise Group), D. Wagler, H. Tucker, B. Korbitt, K. Winfree (EY), G. Weiss, D. Carrasco, Z. Weston, K. Sieverding (Deloitte) the Company's tax position with regard to the Conn's worthless stock.	\$0.00	0.5	\$0.00
Boyle, Matthew	Meeting with G. Weiss (Deloitte) to discuss Franchise Group worthless stock deduction position in 2024.	\$0.00	0.3	\$0.00
Boyle, Matthew	Read Conns worthless stock deduction memo in preparation.	\$0.00	0.4	\$0.00
Boyle, Matthew	Call with G. Weiss, K. Sieverding (Deloitte) to discuss approach towards auditing worthless stock deduction by Franchise Group.	\$0.00	0.6	\$0.00
Brodsky, Michael	Email M. Brodsky, B. Vineyard, Z. Weston (Deloitte) regarding closing remarks over review of journal entry testing.	\$0.00	0.5	\$0.00
Carrasco, Diana	Prepare the tax summary memo that summarizes the procedures performed by the Tax Specialist team.	\$0.00	5.2	\$0.00
Carrasco, Diana	Review tax guided risk assessment analytic.	\$0.00	0.3	\$0.00
Carrasco, Diana	Discuss with E. Seeton (Franchise Group), D. Wagler, H. Tucker, B. Korbitt, K. Winfree (EY), G. Weiss, Z. Weston, M. Boyle, K. Sieverding (Deloitte) the Company's tax position with regard to the Conn's worthless stock.	\$0.00	0.5	\$0.00
Collins, Mikaela	Update American freight lease testing.	\$0.00	0.8	\$0.00
Collins, Mikaela	Meeting with Z. Weston (Deloitte) to discuss notes on operating lease testing workpaper.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/24/2025				
Collins, Mikaela	Review external lease confirmation received from Young Conaway.	\$0.00	0.2	\$0.00
Goldblatt, Joel	Review management's materiality assessment of issues in their financial statements, assess misstatements and understanding the entity.	\$0.00	0.8	\$0.00
Goldblatt, Joel	Review draft financial statements.	\$0.00	0.8	\$0.00
Goldblatt, Joel	Continue to review draft financial statements.	\$0.00	0.8	\$0.00
Goldblatt, Joel	Continue to review draft financial statements.	\$0.00	0.4	\$0.00
Goldblatt, Joel	Review scoping, planning & summary memo.	\$0.00	0.5	\$0.00
Goldblatt, Joel	Meeting with Z. Weston (Deloitte) to discuss the quality review of financial statements.	\$0.00	0.6	\$0.00
Goldblatt, Joel	Review management representation letters.	\$0.00	0.3	\$0.00
Goldblatt, Joel	Review management's materiality assessment of issues in their financial statements.	\$0.00	0.4	\$0.00
Jones, Brandon	Review pre-issuance documents for Pet Supplies Plus Franchising.	\$0.00	7.6	\$0.00
Jones, Brandon	Review pre-issuance documents for Wag n Wash Franchising.	\$0.00	7.6	\$0.00
Jones, Brandon	Review pre-issuance documents for National Advertising Fund.	\$0.00	7.6	\$0.00
Jones, Brandon	Review audit summary memo.	\$0.00	7.6	\$0.00
Jones, Brandon	Review management representation letter.	\$0.00	7.6	\$0.00
Murphy, Grace	Research whether Conn's has filed net operating loss (NOL) orders.	\$0.00	0.8	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus Consolidated financial statement.	\$0.00	8.1	\$0.00
Parodi, Carlos	Continue reviewing accounts payable and accruals testing.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review sales commission testing.	\$0.00	1.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/24/2025				
Parodi, Carlos	Review accounts payable and accruals substantive testing review notes.	\$0.00	2.8	\$0.00
Parodi, Carlos	Review accounts payable and accruals testing.	\$0.00	2.9	\$0.00
Parodi, Carlos	Meeting with M. Sciano, Z. Weston (Deloitte) to discuss audit status including the listing of open items to be completed before the issuance of our audit report.	\$0.00	0.5	\$0.00
Sciano, May	Review supporting documentation to assess accounting treatment of accrued expense classification.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with Z. Weston, C. Parodi (Deloitte) to discuss audit status including the listing of open items to be completed before the issuance of our audit report.	\$0.00	0.5	\$0.00
Sieverding, Keith	Discuss with E. Seeton (Franchise Group), D. Wagler, H. Tucker, B. Korbitt, K. Winfree (EY), G. Weiss, D. Carrasco, Z. Weston, M. Boyle (Deloitte) the Company's tax position with regard to the Conn's worthless stock.	\$0.00	0.5	\$0.00
Sieverding, Keith	Call with G. Weiss, M. Boyle (Deloitte) to discuss approach towards auditing worthless stock deduction by Franchise Group.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Clear notes on the Pet Supplies Plus franchising franchise disclosure document.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Prepare predecessor auditor representation letter.	\$0.00	1.1	\$0.00
Vineyard, Bradley	Review resolution of review notes on Franchise Group management-prepared memo with respect to Impairment considerations.	\$0.00	0.2	\$0.00
Weiss, Gregory	Meeting with M. Boyle (Deloitte) to discuss Franchise Group worthless stock deduction position in 2024.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/24/2025				
Weiss, Gregory	Call with K. Sieverding, M. Boyle (Deloitte) to discuss approach towards auditing worthless stock deduction by Franchise Group.	\$0.00	0.6	\$0.00
Weiss, Gregory	Discuss with E. Seeton (Franchise Group), D. Wagler, H. Tucker, B. Korbitt, K. Winfree (EY), D. Carrasco, Z. Weston, M. Boyle, K. Sieverding (Deloitte) the Company's tax position with regard to the Conn's worthless stock.	\$0.00	0.5	\$0.00
Weston, Zachary	Meeting with J. Goldblatt (Deloitte) to discuss the quality review of financial statements.	\$0.00	0.6	\$0.00
Weston, Zachary	Review management representation letter.	\$0.00	0.8	\$0.00
Weston, Zachary	Review cash flow testing documentation.	\$0.00	1.1	\$0.00
Weston, Zachary	Respond to review notes on financial statements left by quality reviewer, J. Goldblatt (Deloitte).	\$0.00	0.7	\$0.00
Weston, Zachary	Meeting with M. Collins (Deloitte) to discuss notes on operating lease testing workpaper.	\$0.00	0.9	\$0.00
Weston, Zachary	Meeting with M. Sciano, C. Parodi (Deloitte) to discuss audit status including the listing of open items to be completed before the issuance of our audit report.	\$0.00	0.5	\$0.00
Weston, Zachary	Discuss with E. Seeton (Franchise Group), D. Wagler, H. Tucker, B. Korbitt, K. Winfree (EY), G. Weiss, D. Carrasco, M. Boyle, K. Sieverding (Deloitte) the Company's tax position with regard to the Conn's worthless stock.	\$0.00	0.5	\$0.00
Weston, Zachary	Review version 10 of the draft financial statements.	\$0.00	0.6	\$0.00
Weston, Zachary	Review updates to Company's lease guarantee memo.	\$0.00	0.6	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/25/2025				
Bellora, Brandon	Update legal procedures memo for received legal confirmation.	\$0.00	2.0	\$0.00
Bellora, Brandon	Meeting with M. Sciano, E. Fitzpatrick, C. Parodi (Deloitte) to discuss the tie-out and related financial statement footnote tie-out workpaper.	\$0.00	0.3	\$0.00
Bellora, Brandon	Call with M. Sciano, E. Fitzpatrick (Deloitte) to discuss open questions on the financial statements.	\$0.00	0.5	\$0.00
Bellora, Brandon	Tie out financial statement draft version 9 to substantive testing.	\$0.00	3.2	\$0.00
Bellora, Brandon	Tie out financial statement draft version 10 to substantive testing.	\$0.00	2.5	\$0.00
Bergeron, Bailey	Updated deferred expense testing workpaper.	\$0.00	4.0	\$0.00
Blanco, Nidia	Revise deferred workpaper.	\$0.00	3.0	\$0.00
Boyle, Matthew	Draft follow-up questions to K. Winfree (E&Y) related to Conn's worthless stock deduction.	\$0.00	1.6	\$0.00
Carrasco, Diana	Review the 2024 Franchise Group goodwill (Component 1) deferred tax liability.	\$0.00	4.7	\$0.00
Carrasco, Diana	Review the 2024 Franchise Group Component 2 goodwill impairment permanent book/tax difference.	\$0.00	3.4	\$0.00
Collins, Mikaela	Close notes within the leases memo.	\$0.00	0.7	\$0.00
Collins, Mikaela	Review external confirmation received from external law firm.	\$0.00	0.3	\$0.00
Collins, Mikaela	Meeting with Z. Weston (Deloitte) to discuss notes on leases memo.	\$0.00	0.4	\$0.00
Collins, Mikaela	Update the franchise group inc. leadsheet to include testing references for in scope testing areas.	\$0.00	1.0	\$0.00
Collins, Mikaela	Call with Z. Weston (Deloitte) to discuss notes on the leases memo.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Sciano, C. Parodi, B. Bellora (Deloitte) to discuss the tie-out and related financial statement footnote tie-out workpaper.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/25/2025				
Fitzpatrick, Emily	Call with B. Bellora, M. Sciano (Deloitte) to discuss open questions on the financial statements.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to update the financial statement footnote tie-out workpaper with current year footnote support.	\$0.00	3.7	\$0.00
Fitzpatrick, Emily	Update the financial statement footnote tie-out workpaper with current year footnote support.	\$0.00	3.5	\$0.00
Goldblatt, Joel	Review Franchise Group Management Representation Letter.	\$0.00	0.4	\$0.00
Holman, Cheryl	Finalize document "Reissuance_of_Auditors_Reports"	\$0.00	0.1	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus financial statements.	\$0.00	7.8	\$0.00
Parodi, Carlos	Review comparison of current year versus prior year franchise group management representation letter.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with M. Sciano, E. Fitzpatrick, B. Bellora (Deloitte) to discuss the tie-out and related financial statement footnote tie-out workpaper.	\$0.00	0.3	\$0.00
Parodi, Carlos	Review scoping for trial balance updates for components.	\$0.00	1.6	\$0.00
Parodi, Carlos	Call with M. Collins (Deloitte) to discuss notes on the leases memo.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with E. Fitzpatrick, C. Parodi, B. Bellora (Deloitte) to discuss the tie-out and related financial statement footnote tie-out workpaper.	\$0.00	0.3	\$0.00
Sciano, May	Call with K. Scholes, J. Arsenault (FRG) to discuss open questions on the financial statements.	\$0.00	0.3	\$0.00
Sciano, May	Perform financial statement tie out procedures.	\$0.00	1.3	\$0.00
Sciano, May	Call with B. Bellora, E. Fitzpatrick (Deloitte) to discuss open questions on the financial statements.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/25/2025				
Sciano, May	Call with Z. Weston (Deloitte) to discuss open discussion points to financial statement disclosures.	\$0.00	0.7	\$0.00
Sciano, May	Summarize management's related party relationships to assess disclosure in the financial statements.	\$0.00	1.8	\$0.00
Sciano, May	Summarize management's related party relationships to assess disclosure in the financial statements.	\$0.00	0.8	\$0.00
Sieverding, Keith	Review draft list of information questions in support of worthless stock deduction.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Review final consent for Pet Supplies Plus franchising.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Call with J. Arsenault, E. Seeton (FRG), Z. Weston (Deloitte) to discuss open items in the draft financial statements.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Call with Z. Weston (Deloitte) to discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Review draft Management Representation Letter for Franchise Group Inc. which is a required communication from management to the auditor regarding representations that are included in the financial statements.	\$0.00	0.8	\$0.00
Vineyard, Bradley	Review Young Conaway legal letter response.	\$0.00	0.1	\$0.00
Weiss, Gregory	Review 12/2024 Franchise Group income tax provision audit working papers.	\$0.00	1.2	\$0.00
Weston, Zachary	Call with M. Sciano (Deloitte) to discuss open discussion points to financial statement disclosures.	\$0.00	0.7	\$0.00
Weston, Zachary	Call with J. Arsenault, E. Seeton (FRG), B. Vineyard (Deloitte) to discuss open items in the draft financial statements.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/25/2025				
Weston, Zachary	Call with J. Arsenault, E. Seeton (FRG) to discuss open items in the draft financial statements.	\$0.00	1.3	\$0.00
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.5	\$0.00
Weston, Zachary	Finalize going concern consultation documentation.	\$0.00	0.4	\$0.00
Weston, Zachary	Update workpaper documenting fraud inquiries of management.	\$0.00	1.1	\$0.00
Weston, Zachary	Meeting with M. Collins (Deloitte) to discuss notes on leases memo.	\$0.00	0.4	\$0.00
Weston, Zachary	Update management representation letter.	\$0.00	0.7	\$0.00
Weston, Zachary	Update cash flow testing documentation.	\$0.00	1.0	\$0.00
Weston, Zachary	Continue to update cash flow testing documentation.	\$0.00	1.0	\$0.00
04/26/2025				
Carrasco, Diana	Tie out the tax workpapers to updated draft of the financial statements.	\$0.00	4.7	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus Consolidated financial statement.	\$0.00	4.7	\$0.00
Sciano, May	Summarize management's related party relationships to assess disclosure in the financial statements.	\$0.00	1.8	\$0.00
Vineyard, Bradley	Review draft Buddy's Franchise Disclosure Document to be filed after the issuance of the financial statements.	\$0.00	1.2	\$0.00
04/27/2025				
Bergeron, Bailey	Workpaper preparation for current income tax workpaper, clear comments to testing items.	\$0.00	2.0	\$0.00
Carrasco, Diana	Update deferred tax workpaper for testing of federal and state net operating loss selection.	\$0.00	3.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/27/2025				
Carrasco, Diana	Update the deferred tax workpaper for the analysis related to the valuation allowance.	\$0.00	5.2	\$0.00
Collins, Mikaela	Document legal procedures memo to explain information obtained from legal confirmations received from external counsel.	\$0.00	1.1	\$0.00
Collins, Mikaela	Close notes within the legal memo regarding legal cases and legal reserve balances.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Update documentation in equity testing workpaper.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Update documentation in analysis of misstatements template.	\$0.00	1.2	\$0.00
Vineyard, Bradley	Review final draft of the consolidated financial statements.	\$0.00	0.4	\$0.00
Vineyard, Bradley	Review management's draft Income Tax Summary Memo detailing significant tax considerations made with respect to the calculation of the income tax provision.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review working paper documenting Franchise Group internal control deficiency evaluation and conclusions.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review working paper documenting Pet Supplies Plus internal control deficiency evaluation and conclusions.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review working paper documenting Pet Supplies Plus uncorrected misstatements evaluation and conclusions.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review working paper documenting engagement teams' assessment of independence for personnel participating in the audit engagement.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review working paper summarizing testing procedures performed with respect to legal inquiries and related accruals.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

04/27/2025

Vineyard, Bradley	Review updated working paper documenting a summary of Board of Director minutes including an update with a summary of meeting that have occurred for which there are no current drafts of minutes.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review finalization of Sylvan gain testing workpaper which addressed previous questions and comments on conclusions therein.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss comments in the draft financial statements.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss remaining open requests from the Company to complete audit.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss testing of the Sylvan gain.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss testing of the cash flow statement.	\$0.00	0.4	\$0.00
Weston, Zachary	Update documentation for fraud inquiries of management.	\$0.00	0.7	\$0.00
Weston, Zachary	Update documentation on testing the lease guarantee.	\$0.00	1.4	\$0.00
Weston, Zachary	Update management representation letter for Franchise Group, Inc. audit	\$0.00	0.4	\$0.00
Weston, Zachary	Review changes between draft 10 and draft 11 of the financial statements.	\$0.00	1.1	\$0.00
Weston, Zachary	Review legal testing procedures memo.	\$0.00	0.7	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss testing of the cash flow statement.	\$0.00	0.4	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss testing of the Sylvan gain.	\$0.00	0.3	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss remaining open requests from the Company to complete audit.	\$0.00	0.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/27/2025				
Weston, Zachary	Clear notes from American Freight revenue testing.	\$0.00	1.6	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss comments in the draft financial statements.	\$0.00	0.3	\$0.00
Weston, Zachary	Review the cash flow statement testing.	\$0.00	1.6	\$0.00
04/28/2025				
Alano, Michelle	Clear notes in journal entry testing workpapers.	\$0.00	0.3	\$0.00
Bellora, Brandon	Tie out financial statement draft to tie out application.	\$0.00	2.0	\$0.00
Bellora, Brandon	Consolidate trial balances within the trial balance library.	\$0.00	4.0	\$0.00
Bellora, Brandon	Call with M. Sciano (Deloitte) to discuss revenue cycle-based analysis for American Freight.	\$0.00	0.6	\$0.00
Bellora, Brandon	Update scoping and testing strategy to match group audit scoping.	\$0.00	1.0	\$0.00
Bellora, Brandon	Address notes within Journal Entry testing for management override.	\$0.00	2.0	\$0.00
Bellora, Brandon	Call with M. Sciano (Deloitte) to discuss cost of sales cycle based analysis for American Freight.	\$0.00	0.8	\$0.00
Bellora, Brandon	Meeting with Z. Weston, M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Bellora, Brandon	Update identification of significant accounts workspace to match group audit scoping.	\$0.00	1.0	\$0.00
Bergeron, Bailey	Updated Franchise Group income tax provision testing.	\$0.00	4.0	\$0.00
Blanco, Nidia	Review documentation for Goodwill & goodwill impairment testing.	\$0.00	0.4	\$0.00
Blanco, Nidia	Add deferred expense tie out to deferred testing workpaper for federal and state expense split.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/28/2025				
Blanco, Nidia	Add sign offs to tax testing workpapers & memo.	\$0.00	0.1	\$0.00
Carrasco, Diana	Discussion with Z. Weston, B. Vineyard (Deloitte) regarding the income tax testing procedures and financial footnote disclosure.	\$0.00	1.1	\$0.00
Carrasco, Diana	Update the tax workpapers for the new tax provision.	\$0.00	1.2	\$0.00
Carrasco, Diana	Assess the responses related to inquiries regarding timing of the worthless stock deduction for federal income tax purposes.	\$0.00	2.7	\$0.00
Carrasco, Diana	Audit the 2024 Franchise Group interest expense carryforward deferred tax asset.	\$0.00	4.6	\$0.00
Collins, Mikaela	Prepare testing over Pet Supplies Plus operating expenses.	\$0.00	1.1	\$0.00
Collins, Mikaela	Review audit scoping of accounts that are in scope checking accounts have been tested.	\$0.00	2.1	\$0.00
Collins, Mikaela	Review audit scoping of accounts that are in scope checking accounts have been tested.	\$0.00	1.8	\$0.00
Collins, Mikaela	Review company's management review of income tax provision control.	\$0.00	0.4	\$0.00
Collins, Mikaela	Update documentation within the legal summary memo.	\$0.00	0.7	\$0.00
Collins, Mikaela	Update franchise group leadsheet based on updated amounts.	\$0.00	1.1	\$0.00
Collins, Mikaela	Meeting with Z. Weston, M. Sciano, M. Parodi, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Collins, Mikaela	Prepare record of issuance for the audit planning deliverable.	\$0.00	0.5	\$0.00
Collins, Mikaela	Prepare record of issuance for the Buddy's franchise disclosure document.	\$0.00	0.4	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/28/2025				
Collins, Mikaela	Call with M. Sciano (Deloitte) to discuss team tasks to be completed today before issuance of final financial statements.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Update the footnote tie-out workpaper with financial statement draft numbers.	\$0.00	1.8	\$0.00
Fitzpatrick, Emily	Update audit team's comments on the financial statement draft per draft sent by J. Arsenault, client contact.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Analyze financials within the tie-out tool per financial statement draft provided by client contact, J. Arsenault.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Review policy cards within the audit file to see if any had deleted workpaper references.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Meeting with M. Collins, Z. Weston, B. Bellora, and M. Parodi (all Deloitte) to discuss final items within the audit file to be completed before filing.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Add tickmark to the financial statement tie-out the sale of American Freight inventory at year-end.	\$0.00	0.2	\$0.00
Goldblatt, Joel	Meeting with Z. Weston, J. Goldblatt, B. Vineyard (Deloitte) to discuss status of the audit and financial statements.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Update documentation in pet supplies plus equity testing workpaper.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (client), M. Steffens, K. Lassey (Deloitte) regarding overall audit status for Pet Supplies Plus consolidated audit.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review communication to management on results of pet supplies plus consolidated standalone audit.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review memo documenting review of management's expert - Tax provider.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Draft pet supplies plus standalone management representation letter.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/28/2025				
Keast, Elizabeth	Update documentation in revenue journal entries risk assessment memo.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Update documentation within lease asset testing workpaper.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Update leadsheet documentation to tie-out to financial statements.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Document component management representation letter.	\$0.00	1.3	\$0.00
Lassey, Katherine	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (client), M. Steffens, L. Keast (Deloitte) regarding overall audit status for Pet Supplies Plus consolidated audit.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Sciano, May	Meeting with Z. Weston, M. Collins, M. Parodi, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Sciano, May	Organize outstanding requests with management to be completed for the day to issue financial statements.	\$0.00	0.7	\$0.00
Sciano, May	Call with B. Bellora (Deloitte) to discuss cost of sales cycle based analysis for American Freight.	\$0.00	0.8	\$0.00
Sciano, May	Close notes to American Freight revenue testing.	\$0.00	0.5	\$0.00
Sciano, May	Call with B. Bellora (Deloitte) to discuss revenue cycle based analysis for American Freight.	\$0.00	0.6	\$0.00
Sciano, May	Call with K. Scholes, J. Arsenault (FRG), Z. Weston (Deloitte) to discuss open questions on the financial statements.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/28/2025				
Sciano, May	Call with M. Collins (Deloitte) to discuss team tasks to be completed today before issuance of final financial statements.	\$0.00	0.4	\$0.00
Sciano, May	Review cash flow updates to the financial statements.	\$0.00	2.2	\$0.00
Sieverding, Keith	Review third party responses related to position on worthlessness of Conn stock in 2024.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (client), L. Keast, K. Lassey (Deloitte) regarding overall audit status for Pet Supplies Plus consolidated audit.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Discussion with Z. Weston, D. Carrasco (Deloitte) regarding the income tax testing procedures and financial statement footnote disclosure.	\$0.00	1.1	\$0.00
Vineyard, Bradley	Prepare draft for final proof reads related to planning communication to the Board.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Prepare draft for final proof reads related to acknowledgment letter for the Buddy's Franchise Disclosure Document filing.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Prepare draft for final proof reads related to opinion.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Prepare draft for final proof reads related to reporting communication to the Board.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Meeting with Z. Weston, J. Goldblatt, B. Vineyard (Deloitte) to discuss status of the audit and financial statements.	\$0.00	0.6	\$0.00
Vineyard, Bradley	Call with E. Seeton (Franchise Group) to discuss status of the audit and anticipated timing of the issuance of our audit report subject to completion of remaining open items.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/28/2025				
Vineyard, Bradley	Review working paper documenting identification and consideration of events occurring subsequent to December 28, 2024 through the issuance of the financial statements.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review working paper documenting management fraud inquiries.	\$0.00	0.4	\$0.00
Vineyard, Bradley	Review working paper documenting the Summary Memo related to fraud specialist procedures as part of the audit.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review signed legal letter received from Franchise Group General Counsel.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review Deloitte internal fair value specialist memorandum regarding fair value assessments and testing of Franchise Group management's specialist value conclusions.	\$0.00	0.4	\$0.00
Vineyard, Bradley	Discussion with Z. Weston (Deloitte) to discuss remaining requests from management for audit completion.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review draft of the consolidated financial statements.	\$0.00	0.7	\$0.00
Vineyard, Bradley	Review draft of management representation letter.	\$0.00	0.3	\$0.00
Weston, Zachary	Meeting with J. Goldblatt, B. Vineyard (Deloitte) to discuss status of the audit and financial statements.	\$0.00	0.6	\$0.00
Weston, Zachary	Discussion with B. Vineyard (Deloitte) to discuss remaining requests from management for audit completion.	\$0.00	0.3	\$0.00
Weston, Zachary	Discussion with B. Vineyard, D. Carrasco (Deloitte) regarding the income tax testing procedures and financial statement footnote disclosure.	\$0.00	1.1	\$0.00
Weston, Zachary	Meeting with M. Collins, M. Sciano, M. Parodi, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/28/2025				
Weston, Zachary	Review legal letters received for legal testing procedures.	\$0.00	0.7	\$0.00
Weston, Zachary	Review financial statement tie out.	\$0.00	1.2	\$0.00
Weston, Zachary	Email J. Arsenault (Franchise Group) providing comments on version 11 of the financial statements.	\$0.00	0.4	\$0.00
Weston, Zachary	Email J. Arsenault (Franchise Group) comments on financial statement disclosures.	\$0.00	0.6	\$0.00
Weston, Zachary	Call with J. Arsenault, K. Scholes (FRG), M. Sciano (Deloitte) to discuss open questions on the financial statements.	\$0.00	0.5	\$0.00
Weston, Zachary	Prepare documentation in group audit scoping workpaper.	\$0.00	0.4	\$0.00
Weston, Zachary	Email K. Scholes (Franchise Group) questions on the March 2025 results for subsequent event testing.	\$0.00	0.4	\$0.00
Weston, Zachary	Email T. McMillan-McWaters (Franchise Group) regarding legal case disclosure in the financial statements.	\$0.00	0.3	\$0.00
Weston, Zachary	Emailed T. McMillan-McWaters (Franchise Group) on status of legal testing procedures.	\$0.00	0.1	\$0.00
04/29/2025				
Bellora, Brandon	Perform tie out of draft financial statements.	\$0.00	2.0	\$0.00
Bellora, Brandon	Tie out financial statement values to underlying footnote support provided by franchise group.	\$0.00	4.0	\$0.00
Bellora, Brandon	Tie out financial statements provided by franchise group to tie out.	\$0.00	2.0	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick (Deloitte) to discuss testing references in the footnote tie-out workpaper.	\$0.00	0.4	\$0.00
Boyle, Matthew	Review responses from K. Winfree (EY) regarding follow-up questions on Conn's worthless stock deduction.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/29/2025				
Brodsky, Michael	Review fraud related and associated workpapers.	\$0.00	1.0	\$0.00
Collins, Mikaela	Meeting with Z. Weston, M. Sciano, M. Parodi, E. Fitzpatrick, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Collins, Mikaela	Upload finalized deliverable (audit opinion) into the file.	\$0.00	0.1	\$0.00
Collins, Mikaela	Upload finalized delivery (planning communication to those charged with governance) into the file.	\$0.00	0.1	\$0.00
Collins, Mikaela	Upload finalized delivery (results of the audit communication to those charged with governance) into the file.	\$0.00	0.1	\$0.00
Collins, Mikaela	Continue to review engagement diagnostics issues that were assessed to be archive blockers.	\$0.00	0.6	\$0.00
Collins, Mikaela	Review the engagement diagnostics issues that were assessed to be archive blockers.	\$0.00	1.9	\$0.00
Collins, Mikaela	Close notes within the fair value summary memo.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora (Deloitte) to discuss testing references in the footnote tie-out workpaper.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Meeting with Z. Weston, M. Collins, M. Sciano, M. Parodi, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Read the engagement diagnostics quick reference guide in order to revise Franchise Group engagement diagnostics blocking archive.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Update the financial statement tie-out to assess numbers within the income tax footnote.	\$0.00	1.0	\$0.00
Goldblatt, Joel	Review Franchise Group audit scoping planning and summary memo.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/29/2025				
Goldblatt, Joel	Review final draft of financial statements.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Draft pet supplies plus standalone management representation letter.	\$0.00	1.7	\$0.00
Keast, Elizabeth	Tie out of cash flow statement to general ledger.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Update documentation in component management representation letter.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano, E. Fitzpatrick, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano, E. Fitzpatrick, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Sciano, May	Review tie out procedures on the financial statements.	\$0.00	2.2	\$0.00
Sciano, May	Meeting with Z. Weston, M. Collins, M. Parodi, E. Fitzpatrick, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Sciano, May	Review American Freight cost of sales testing to add incremental procedures for inventory.	\$0.00	1.5	\$0.00
Vineyard, Bradley	Review final audited financial statements including audit opinion for distribution.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review Pet Supplies Plus signed management representation letter.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review Vitamin Shoppe signed management representation letter.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review Franchise Group signed management representation letter.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review final Deloitte tax specialist summary memo documenting the results of testing procedures.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/29/2025				
Vineyard, Bradley	Prepared final Board communications regarding planning, scope, and timing of the audit for distribution.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Prepared final Board communications regarding results of the audit for distribution.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review draft Buddy's Franchise Disclosure Document including financial statements and audit opinion.	\$0.00	0.8	\$0.00
Weston, Zachary	Review changes to version 13 of the financial statements.	\$0.00	0.8	\$0.00
Weston, Zachary	Review final audit identification of significant accounts.	\$0.00	0.6	\$0.00
Weston, Zachary	Meeting with M. Collins, M. Sciano, M. Parodi, E. Fitzpatrick, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Weston, Zachary	Email B. Vineyard (Deloitte) regarding requests from management for audit completion.	\$0.00	0.4	\$0.00
Weston, Zachary	Review final required audit communication to the Board of Directors.	\$0.00	0.2	\$0.00
Weston, Zachary	Review final financial statement opinion.	\$0.00	0.2	\$0.00
Weston, Zachary	Email L. Keats (Deloitte) regarding Pet Supplies Plus management representation letter.	\$0.00	0.1	\$0.00
Weston, Zachary	Email B. Vineyard (Deloitte) regarding status of final sign off of audit.	\$0.00	0.5	\$0.00
Weston, Zachary	Review tie out of disclosures within the financial statements.	\$0.00	2.4	\$0.00
Weston, Zachary	Review tie out of financial statements.	\$0.00	1.1	\$0.00
Weston, Zachary	Sent Franchise Group management representation letter in DocuSign.	\$0.00	0.1	\$0.00
Weston, Zachary	Sent Vitamin Shoppe management representation letter in DocuSign.	\$0.00	0.1	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/29/2025				
Weston, Zachary	Review Franchise Group summary memo.	\$0.00	1.2	\$0.00
Weston, Zachary	Update Vitamin Shoppe management representation letter.	\$0.00	0.1	\$0.00
04/30/2025				
Bellora, Brandon	Meeting with M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss the archive accuracy and completeness checklists.	\$0.00	0.3	\$0.00
Collins, Mikaela	Update Buddy's franchise disclosure document summary memo for additional guidance that was considered.	\$0.00	0.6	\$0.00
Collins, Mikaela	Upload the audit opinion deliverable for the Buddy's franchise disclosure document.	\$0.00	0.1	\$0.00
Collins, Mikaela	Upload the management representation letter for the Buddy's franchise disclosure document.	\$0.00	0.1	\$0.00
Fitzpatrick, Emily	Meeting with M. Sciano, M. Parodi, B. Bellora (Deloitte) to discuss the archive accuracy and completeness checklists.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Close archive-blocking issues in the engagement diagnostics for the Franchise Group audit file.	\$0.00	2.7	\$0.00
Fitzpatrick, Emily	Prepare the Vitamin Shoppe archive accuracy and completeness checklist.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the post filing audit report change list to include the archive accuracy and completeness checklist.	\$0.00	0.5	\$0.00
Hecht, Nina	Check Independence and communicating with D. Carrasco (Deloitte) to confirm my availability to work on this client.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review goodwill risk assessment and testing workpapers in pet supplies plus standalone audit file.	\$0.00	1.6	\$0.00
Keast, Elizabeth	Update property, plant and equipment impairment risk assessment documentation.	\$0.00	2.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/30/2025				
Keast, Elizabeth	Update documentation in equity testing.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Update documentation in intercompany journal entry testing workpaper.	\$0.00	1.1	\$0.00
Parodi, Carlos	Meeting with M. Sciano, E. Fitzpatrick, B. Bellora (Deloitte) to discuss the archive accuracy and completeness checklists.	\$0.00	0.3	\$0.00
Parodi, Carlos	Prepare archiving procedures for the Vitamin Shoppe component file.	\$0.00	4.1	\$0.00
Parodi, Carlos	Prepare archiving procedures for the American Freight component file.	\$0.00	3.6	\$0.00
Parodi, Carlos	Prepare archiving procedures for the Vitamin Shoppe component file.	\$0.00	4.1	\$0.00
Parodi, Carlos	Prepare archiving procedures for the American Freight component file.	\$0.00	3.6	\$0.00
Sciano, May	Meeting with M. Parodi, E. Fitzpatrick, B. Bellora (Deloitte) to discuss the archive accuracy and completeness checklists.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review Buddy's Franchise Disclosure Document Management representation letter.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review final Buddy's Franchise Disclosure Document acknowledgement letter.	\$0.00	0.2	\$0.00
Weston, Zachary	Sent management representation letter to management via DocuSign for Buddy's Franchise Disclosure Document filing.	\$0.00	0.1	\$0.00
Weston, Zachary	Review updated Buddy's Home Furnishings Franchise Disclosure Document.	\$0.00	0.4	\$0.00
Weston, Zachary	Close notes on tie out documentation.	\$0.00	0.4	\$0.00
Weston, Zachary	Review open requests in the Pet Supplies Plus standalone audit file.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/30/2025				
Weston, Zachary	Review final Buddy's Franchise Disclosure Document acknowledgement letter.	\$0.00	0.2	\$0.00
Weston, Zachary	Review American Freight archive memo.	\$0.00	0.2	\$0.00
Subtotal for Financial Statement Audit and Related Services:			1,443.0	\$0.00

*Out of Scope Services*

04/01/2025

Aponte, Mara	Meeting with M. Fleming, Z. Weston (Deloitte) to discuss bankruptcy financial statement presentation for reorganization items.	\$970.00	0.5	\$485.00
Egea, Silvana	Continue internal fair value specialist summary memo for the goodwill analysis.	\$970.00	2.0	\$1,940.00
Fleming, Matthew	Meeting with Z. Weston, M. Aponte (Deloitte) to discuss bankruptcy financial statement presentation for reorganization items.	\$980.00	0.5	\$490.00
Keast, Elizabeth	Email L. Smith (Deloitte) regarding wording and paragraph order within audit opinion as a result of bankruptcy.	\$970.00	0.4	\$388.00
Parodi, Carlos	Continue reviewing valuation testing for Vitamin Shoppe goodwill testing.	\$740.00	3.9	\$2,886.00
Sciano, May	Call with J. Arsenault, K. Scholes, E. Seeton, S. Divatia (FRG), Z. Weston (Deloitte) to discuss financial statement presentation items specific to bankruptcy.	\$845.00	0.6	\$507.00
Sutaria, Devin	Prepare goodwill valuation testing workpapers for delivery to the audit team.	\$615.00	1.5	\$922.50
Weston, Zachary	Review guidance on reorganization items specific to impairment of assets.	\$980.00	0.8	\$784.00
Weston, Zachary	Update the securitized receivables and secured borrowing risk assessment.	\$980.00	1.8	\$1,764.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/01/2025				
Weston, Zachary	Meeting with M. Fleming, M. Aponte (Deloitte) to discuss bankruptcy financial statement presentation for reorganization items.	\$980.00	0.5	\$490.00
Weston, Zachary	Email M. Sciano (Deloitte) liabilities to compromise classification question.	\$980.00	0.2	\$196.00
Weston, Zachary	Call with J. Arsenault, K. Scholes, E. Seeton, S. Divatia (FRG), M. Sciano (Deloitte) to discuss financial statement presentation items specific to bankruptcy.	\$980.00	0.6	\$588.00
04/02/2025				
Bambroo, Sahil	Prepare Franchise Group goodwill valuation Findings Memo.	\$615.00	1.0	\$615.00
Bambroo, Sahil	Meeting with P. Srivatsa (Deloitte) regarding review of the changes made in the goodwill impairment findings memo.	\$615.00	0.5	\$307.50
Collins, Mikaela	Meeting with M. Sciano, Z. Weston (Deloitte) to discuss financial statement impact of bankruptcy technical accounting guidance.	\$845.00	0.4	\$338.00
Egea, Silvana	Continu internal fair value specialist summary memo for the goodwill analysis.	\$970.00	1.0	\$970.00
Fitzpatrick, Emily	Update the internal fair value references tab in the Vitamin Shoppe Tradename valuation workpaper.	\$615.00	1.5	\$922.50
Fitzpatrick, Emily	Update the internal fair value references tab in the Pet Supplies Plus Goodwill valuation workpaper.	\$615.00	2.0	\$1,230.00
Khanduja, Bhavya	Update Financial Closing and Reporting Risk assessment structured data with bankruptcy details.	\$615.00	3.5	\$2,152.50
Parodi, Carlos	Continue reviewing valuation testing for Vitamin Shoppe tradename impairment testing.	\$740.00	3.1	\$2,294.00
Parodi, Carlos	Continue reviewing valuation testing for Vitamin Shoppe goodwill testing.	\$740.00	1.9	\$1,406.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/02/2025				
Parodi, Carlos	Continue reviewing valuation testing for Vitamin Shoppe tradename testing.	\$740.00	0.7	\$518.00
Parodi, Carlos	Review valuation testing for Vitamin Shoppe goodwill impairment.	\$740.00	2.3	\$1,702.00
Sciano, May	Meeting with M. Collins, Z. Weston (Deloitte) to discuss financial statement impact of bankruptcy technical accounting guidance.	\$845.00	0.4	\$338.00
Srivatsa, Prashanth	Meeting with S. Bambroo (Deloitte) regarding review of the changes made in the goodwill impairment findings memo.	\$740.00	0.5	\$370.00
Weston, Zachary	Meeting with M. Sciano, M. Collins (Deloitte) to discuss financial statement impact of bankruptcy technical accounting guidance.	\$980.00	0.4	\$392.00
04/03/2025				
Barton, Christopher	Respond to email from G. Weiss regarding the allocation of a goodwill impairment between component 1 and 2 goodwill along with a subsequent clarifying question.	\$980.00	0.6	\$588.00
Egea, Silvana	Review workpapers by internal fair value specialist related to the goodwill analysis.	\$970.00	1.0	\$970.00
Parodi, Carlos	Continue reviewing valuation testing for Vitamin Shoppe goodwill testing.	\$740.00	3.2	\$2,368.00
Parodi, Carlos	Update Pet Supplies Plus goodwill impairment testing workpaper.	\$740.00	2.1	\$1,554.00
Sciano, May	Review planning and scoping documentation related to American Freight goodwill impairment.	\$845.00	1.1	\$929.50
Sciano, May	Email Z. Weston (Deloitte) regarding liabilities to compromise classification question.	\$845.00	0.2	\$169.00
Srivatsa, Prashanth	Review Franchise Group goodwill impairment draft findings memo.	\$740.00	3.5	\$2,590.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/04/2025				
Egea, Silvana	Review workpapers by internal fair value specialist related to the goodwill analysis.	\$970.00	1.0	\$970.00
Parodi, Carlos	Update Pet Supplies Plus goodwill impairment testing workpaper.	\$740.00	1.4	\$1,036.00
Parodi, Carlos	Continue reviewing valuation testing for Vitamin Shoppe tradename valuation testing.	\$740.00	1.6	\$1,184.00
Parodi, Carlos	Update Pet Supplies Plus tradename impairment testing workpaper.	\$740.00	2.6	\$1,924.00
Srivatsa, Prashanth	Address notes and review of final goodwill valuation workpaper binder.	\$740.00	4.0	\$2,960.00
Weston, Zachary	Email M. Fleming, I. Perez (Deloitte) regarding lease guarantee financial statement presentation.	\$980.00	0.5	\$490.00
Weston, Zachary	Review debtor-in-possession testing.	\$980.00	1.1	\$1,078.00
04/05/2025				
Keast, Elizabeth	Respond to comments from L. Smith (Deloitte) on bankruptcy wording included within audit opinions.	\$970.00	0.6	\$582.00
04/07/2025				
Collins, Mikaela	Meeting with Z. Weston, M. Sciano, M. Parodi (Deloitte) to discuss substantive testing for liabilities subject to compromise.	\$845.00	1.4	\$1,183.00
Collins, Mikaela	Meeting with Z. Weston, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss goodwill valuation testing for Vitamin Shoppe.	\$845.00	1.1	\$929.50
Collins, Mikaela	Clear notes within the Pet Supplies Plus goodwill testing.	\$845.00	0.4	\$338.00
Collins, Mikaela	Review internal fair value specialists findings memo regarding their goodwill valuation testing work performed.	\$845.00	0.6	\$507.00
Fitzpatrick, Emily	Meeting with Z. Weston, M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss goodwill valuation testing for Vitamin Shoppe.	\$615.00	1.1	\$676.50

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/07/2025				
Fleming, Matthew	Meeting with I. Perez (partial), Z. Weston (Deloitte) to discuss the lease guarantee financial statement presentation.	\$980.00	0.6	\$588.00
Keast, Elizabeth	Update wording of bankruptcy paragraphs in financial statement audit opinions.	\$970.00	1.2	\$1,164.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano, E. Fitzpatrick (Deloitte) to discuss goodwill valuation testing for Vitamin Shoppe.	\$740.00	1.1	\$814.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano (Deloitte) to discuss substantive testing for liabilities subject to compromise.	\$740.00	1.4	\$1,036.00
Perez Zaldivar, Ignacio	Meeting (partial) with M. Fleming, Z. Weston (Deloitte) to discuss the lease guarantee financial statement presentation.	\$980.00	0.5	\$490.00
Sciano, May	Meeting with Z. Weston, M. Collins, M. Parodi, E. Fitzpatrick (Deloitte) to discuss goodwill valuation testing for Vitamin Shoppe.	\$845.00	1.1	\$929.50
Sciano, May	Meeting with Z. Weston, M. Collins, M. Parodi (Deloitte) to discuss substantive testing for liabilities subject to compromise.	\$845.00	1.4	\$1,183.00
Vettese, Stephanie	Review goodwill testing valuation analysis and go through outstanding questions.	\$980.00	1.0	\$980.00
Weston, Zachary	Meeting with M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss substantive testing for liabilities subject to compromise.	\$980.00	1.4	\$1,372.00
Weston, Zachary	Meeting with I. Perez (partial), M. Fleming (Deloitte) to discuss the lease guarantee financial statement presentation.	\$980.00	0.6	\$588.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/07/2025				
Weston, Zachary	Meeting with M. Collins, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss goodwill valuation testing for Vitamin Shoppe.	\$980.00	1.1	\$1,078.00
04/08/2025				
Collins, Mikaela	Meeting with Z. Weston, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss changes within the latest goodwill valuation report draft.	\$845.00	1.3	\$1,098.50
Collins, Mikaela	Meeting with Z. Weston, M. Sciano, M. Parodi (Deloitte) to discuss substantive testing for reorganization expenses.	\$845.00	1.1	\$929.50
Collins, Mikaela	Review Vitamin Shoppe Goodwill testing.	\$845.00	0.4	\$338.00
Fitzpatrick, Emily	Meeting with Z. Weston, M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss changes within the latest goodwill valuation report draft.	\$615.00	1.3	\$799.50
Parodi, Carlos	Review valuation testing for Vitamin Shoppe tradename impairment.	\$740.00	0.9	\$666.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano, E. Fitzpatrick (Deloitte) to discuss changes within the latest goodwill valuation report draft.	\$740.00	1.3	\$962.00
Parodi, Carlos	Review valuation testing for Pet Supplies Plus goodwill impairment.	\$740.00	2.1	\$1,554.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano (Deloitte) to discuss substantive testing for reorganization expenses.	\$740.00	1.1	\$814.00
Sciano, May	Call with J. Arsenault, K. Scholes, E. Seeton (FRG), Z. Weston (Deloitte) to discuss financial statement presentation items specific to bankruptcy.	\$845.00	0.5	\$422.50
Sciano, May	Review scoping for various bankruptcy related items (liabilities subject to compromise, reorganization expense, restructuring expense).	\$845.00	2.4	\$2,028.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/08/2025				
Sciano, May	Continue to review scoping for various bankruptcy related items (liabilities subject to compromise, reorganization expense, restructuring expense).	\$845.00	0.5	\$422.50
Sciano, May	Meeting with Z. Weston, M. Collins, M. Parodi (Deloitte) to discuss substantive testing for reorganization expenses.	\$845.00	1.1	\$929.50
Sciano, May	Meeting with Z. Weston, M. Collins, M. Parodi, E. Fitzpatrick (Deloitte) to discuss changes within the latest goodwill valuation report draft.	\$845.00	1.3	\$1,098.50
Weston, Zachary	Meeting with M. Collins, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss changes within the latest goodwill valuation report draft.	\$980.00	1.3	\$1,274.00
Weston, Zachary	Call with J. Arsenault, K. Scholes, E. Seeton (FRG), M. Sciano (Deloitte) to discuss financial statement presentation items specific to bankruptcy.	\$980.00	0.5	\$490.00
Weston, Zachary	Meeting with M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss substantive testing for reorganization expenses.	\$980.00	1.1	\$1,078.00
Weston, Zachary	Review the financial statement presentation of reorganization and impairment expense.	\$980.00	0.7	\$686.00
04/09/2025				
Collins, Mikaela	Review Vitamin Shoppe goodwill testing.	\$845.00	1.6	\$1,352.00
Sciano, May	Organize outstanding questions on technical accounting memos regarding bankruptcy.	\$845.00	0.6	\$507.00
Vettese, Stephanie	Review goodwill valuation planning memo.	\$980.00	3.0	\$2,940.00
Vettese, Stephanie	Review, edit and approve goodwill valuation summary memo.	\$980.00	3.0	\$2,940.00
Vettese, Stephanie	Review Ernst & Young's goodwill valuation analysis and supporting workpapers.	\$980.00	3.0	\$2,940.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/09/2025				
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss notes on the draft bankruptcy financial statement disclosures.	\$980.00	0.6	\$588.00
Weston, Zachary	Email J. Arsenault and K. Scholes (Franchise Group) questions on securitized receivables/borrowing financial statement presentation.	\$980.00	0.2	\$196.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss notes on the draft bankruptcy financial statement disclosures.	\$980.00	0.6	\$588.00
Weston, Zachary	Call with A. Blocke-Belmonte (Pet Supplies Plus) to discuss goodwill impairment.	\$980.00	0.4	\$392.00
04/10/2025				
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss goodwill valuation testing for Vitamin Shoppe.	\$845.00	1.0	\$845.00
Collins, Mikaela	Clear notes on the Vitamin Shoppe goodwill and intangibles testing.	\$845.00	0.3	\$253.50
Collins, Mikaela	Review goodwill internal fair value specialists findings memo regarding their testing procedures.	\$845.00	0.4	\$338.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss goodwill and tradename guided risk assessment	\$845.00	0.5	\$422.50
Collins, Mikaela	Review goodwill risk assessment considerations.	\$845.00	1.6	\$1,352.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss goodwill and tradename guided risk assessment.	\$740.00	0.5	\$370.00
Parodi, Carlos	Review internal fair value specialist memo for goodwill impairment.	\$740.00	1.7	\$1,258.00
Parodi, Carlos	Review valuation testing for Vitamin Shoppe tradename impairment.	\$740.00	3.2	\$2,368.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss goodwill valuation testing for Vitamin Shoppe.	\$740.00	1.0	\$740.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/10/2025				
Weston, Zachary	Email comments to J. Arsenault (Franchise Group) on Badcock securitized receivable amounts to be disclosed in the financial statements.	\$980.00	0.8	\$784.00
04/11/2025				
Bambroo, Sahil	Prepare Franchise Group goodwill testing Workpaper Binder.	\$615.00	0.5	\$307.50
Bambroo, Sahil	Prepare Franchise Group goodwill valuation Findings Memo.	\$615.00	0.5	\$307.50
Vineyard, Bradley	Review First Day Declaration under Voluntary Bankruptcy filing under Chapter 11 filed November 4, 2024 included in audit working papers.	\$980.00	0.4	\$392.00
Vineyard, Bradley	Review Franchise Group management accounting memo regarding considerations and conclusion with respect to American Freight presentation as a possible discontinued operation.	\$980.00	0.2	\$196.00
Vineyard, Bradley	Review Voluntary Bankruptcy filing under Chapter 11 filed November 3, 2024 included in audit working papers.	\$980.00	0.2	\$196.00
Weston, Zachary	Review debtor-in-possession agreements for accounting implications.	\$980.00	1.4	\$1,372.00
04/12/2025				
Keast, Elizabeth	Review Reporting risk assessment documentation as a result of bankruptcy.	\$970.00	0.7	\$679.00
Vineyard, Bradley	Review Freedom VCM Holdings management prepared memo addressing the accounting considerations and financial disclosures related to the Debtor In Possession Financing Agreement.	\$980.00	0.5	\$490.00
Vineyard, Bradley	Review Debtor in Possession Credit Agreement dated November 7, 2024 included in working papers.	\$980.00	0.5	\$490.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/12/2025				
Vineyard, Bradley	Review December 11, 2024 Bankruptcy Court Final Order related to Debtor in Possession Credit Agreement dated November 7, 2024, as amended on December 11, 2024 included in working papers.	\$980.00	0.2	\$196.00
Vineyard, Bradley	Review First Amendment to the Debtor in Possession Credit Agreement dated December 11, 2024 included in working papers.	\$980.00	0.2	\$196.00
Vineyard, Bradley	Review final draft of specialist valuation report related to the analysis of goodwill impairment.	\$980.00	0.4	\$392.00
04/14/2025				
Collins, Mikaela	Address notes within the goodwill risk assessment.	\$845.00	0.6	\$507.00
Parodi, Carlos	Review accrued expenses subject to compromise scoping for Franchise group corporate.	\$740.00	0.6	\$444.00
Parodi, Carlos	Review testing considerations for restructuring expenses.	\$740.00	0.8	\$592.00
Sciano, May	Call with Z. Weston (Deloitte) to discuss liabilities subject to compromise testing.	\$845.00	0.4	\$338.00
Vineyard, Bradley	Review management prepared memo documenting considerations and accounting conclusions with respect to Comprehensive Liabilities Subject to Compromise analyses as a result of Chapter 11 Bankruptcy filing.	\$980.00	0.3	\$294.00
Vineyard, Bradley	Review management prepared memo documenting considerations and accounting conclusions with respect to Lease Right of Use Assets and Lease Liabilities Subject to Compromise analyses as a result of Chapter 11 Bankruptcy filing.	\$980.00	0.3	\$294.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/14/2025				
Vineyard, Bradley	Review management prepared memo documenting their considerations and accounting conclusions with respect to classification as Reorganization items as a result of Chapter 11 Bankruptcy filing.	\$980.00	0.2	\$196.00
Vineyard, Bradley	Review management prepared memo documenting their considerations and accounting conclusions with respect to Goodwill and Indefinite Lived Asset impairment.	\$980.00	0.2	\$196.00
Weston, Zachary	Call with M. Sciano (Deloitte) to discuss liabilities subject to compromise testing.	\$980.00	0.4	\$392.00
04/15/2025				
Weston, Zachary	Review the Company's draft executive summary of bankruptcy accounting memo.	\$980.00	1.3	\$1,274.00
04/16/2025				
Fitzpatrick, Emily	Update the test of details tab in the Franchise Group Restructuring Expense testing workpaper with the two samples supporting documentation.	\$615.00	2.0	\$1,230.00
Fitzpatrick, Emily	Calculate the credit and debit sample sizes for Franchise Group restructuring expense testing.	\$615.00	0.9	\$553.50
Fitzpatrick, Emily	Prepare the Franchise Group restructuring expense testing template to upload into the audit file.	\$615.00	0.7	\$430.50
Weston, Zachary	Update the securitized receivables and secured borrowing risk assessment.	\$980.00	0.4	\$392.00
04/17/2025				
Parodi, Carlos	Email Z. Weston (Deloitte) regarding goodwill impairment testing questions for auditors from internal fair value specialists.	\$740.00	0.4	\$296.00
Vineyard, Bradley	Review April 16, 2024 Bankruptcy Docket including the Motion for Sale of Vitamin Shoppe pursuant to an Asset Purchase Agreement.	\$980.00	0.4	\$392.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/17/2025				
Weston, Zachary	Review Vitamin Shoppe liabilities subject to compromise testing.	\$980.00	0.4	\$392.00
Weston, Zachary	Review the Company's draft executive summary of bankruptcy accounting memo.	\$980.00	0.9	\$882.00
04/18/2025				
Collins, Mikaela	Meeting with Z. Weston, E. Fitzpatrick (Deloitte) to discuss open notes reorganization expense testing.	\$845.00	1.1	\$929.50
Fitzpatrick, Emily	Close notes in the Franchise Group Reorganization expense testing workpaper.	\$615.00	1.0	\$615.00
Fitzpatrick, Emily	Meeting with Z. Weston, M. Collins (Deloitte) to discuss open notes reorganization expense testing.	\$615.00	1.1	\$676.50
Fitzpatrick, Emily	Update the completeness procedures table within the internal information summary of the Franchise Group Reorganization expense testing.	\$615.00	0.8	\$492.00
Parodi, Carlos	Review the internal fair value specialist summary memo for goodwill impairment.	\$740.00	2.7	\$1,998.00
Parodi, Carlos	Review liabilities subject to compromise memo.	\$740.00	0.9	\$666.00
Weston, Zachary	Meeting with M. Collins, E. Fitzpatrick (Deloitte) to discuss open notes reorganization expense testing.	\$980.00	1.1	\$1,078.00
04/20/2025				
Vineyard, Bradley	Review Freedom VCM Holdings LLC management documentation included in Franchise Group Bankruptcy Executive Summary Memo which outlines overall considerations of accounting impact of various Bankruptcy Court Orders.	\$980.00	0.3	\$294.00
Vineyard, Bradley	Review Vitamins Shoppe Goodwill and Tradename testing workpaper.	\$980.00	0.8	\$784.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/20/2025				
Vineyard, Bradley	Review Franchise Group Limited Waiver to Debtor in Possession Credit Agreement.	\$980.00	0.2	\$196.00
04/21/2025				
Cavone, Rocsanna	Prepare Buddy's Goodwill valuation testing.	\$845.00	1.0	\$845.00
Collins, Mikaela	Close notes within the Vitamin Shoppe goodwill valuation testing.	\$845.00	0.6	\$507.00
Parodi, Carlos	Review goodwill valuation testing review notes.	\$740.00	0.7	\$518.00
Sciano, May	Close notes on reorganization expense testing for American Freight.	\$845.00	0.9	\$760.50
Sciano, May	Continue to close notes on reorganization expense testing for American Freight.	\$845.00	0.6	\$507.00
Weston, Zachary	Review American Freight liabilities subject to compromise testing.	\$980.00	1.1	\$1,078.00
04/22/2025				
Collins, Mikaela	Close notes within the Vitamin Shoppe goodwill valuation testing.	\$845.00	0.4	\$338.00
Collins, Mikaela	Meeting with C. Parodi (Deloitte) to discuss review notes left within the Vitamin Shoppe goodwill valuation testing.	\$845.00	0.5	\$422.50
Parodi, Carlos	Update valuation testing for partner review notes on Vitamin Shoppe goodwill impairment.	\$740.00	0.6	\$444.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss review notes left within the Vitamin Shoppe goodwill valuation testing.	\$740.00	0.5	\$370.00
Sciano, May	Call with J. Arsenault, K. Scholes (FRG), Z. Weston (Deloitte) to discuss financial statement presentation items specific to bankruptcy.	\$845.00	0.7	\$591.50
Weston, Zachary	Review Vitamin Shoppe liabilities subject to compromise testing.	\$980.00	1.1	\$1,078.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/22/2025				
Weston, Zachary	Call with J. Arsenault, K. Scholes (FRG), M. Sciano (Deloitte) to discuss financial statement presentation items specific to bankruptcy.	\$980.00	0.7	\$686.00
04/23/2025				
Bellora, Brandon	Call with M. Sciano (Deloitte) to discuss reorganization expense testing questions.	\$615.00	1.0	\$615.00
Cavone, Rocsanna	Prepare Buddy's Tradename Valuation.	\$845.00	1.0	\$845.00
Collins, Mikaela	Close notes within the Vitamin Shoppe goodwill valuation testing.	\$845.00	0.3	\$253.50
Parodi, Carlos	Review Pet Supplies Plus goodwill valuation testing review notes.	\$740.00	2.1	\$1,554.00
Parodi, Carlos	Meeting with Z. Weston (Deloitte) to discuss understanding over forecasted revenue growth within the goodwill valuation testing.	\$740.00	0.5	\$370.00
Parodi, Carlos	Review Buddy's goodwill valuation testing.	\$740.00	0.7	\$518.00
Sciano, May	Close notes on bankruptcy technical accounting memos based on conversations with management.	\$845.00	1.0	\$845.00
Sciano, May	Call with B. Bellora (Deloitte) to discuss reorganization expense testing questions.	\$845.00	1.0	\$845.00
Sciano, May	Review operating expense detailed selections for classification as restructuring versus reorganization.	\$845.00	1.5	\$1,267.50
Weston, Zachary	Meeting with C. Parodi (Deloitte) to discuss understanding over forecasted revenue growth within the goodwill valuation testing.	\$980.00	0.5	\$490.00
Weston, Zachary	Review summary of liabilities subject to compromise and compared amounts to draft financial statements.	\$980.00	1.7	\$1,666.00
Weston, Zachary	Review Franchise Group liabilities subject to compromise testing.	\$980.00	0.9	\$882.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/24/2025				
Boyle, Matthew	Draft email to G. Weiss (Deloitte) regarding status of bankruptcy docket review of current status of plan of reorganization and potential equity recoveries.	\$980.00	0.3	\$294.00
Boyle, Matthew	Read bankruptcy dockets related to net operating loss preservation motions and court orders.	\$980.00	0.3	\$294.00
Cavone, Rocsanna	Continue to prepare Buddy's Goodwill Valuation.	\$845.00	3.8	\$3,211.00
Goldblatt, Joel	Review bankruptcy summary memo.	\$980.00	0.5	\$490.00
Murphy, Grace	Research Conn's bankruptcy docket regarding plan of reorganization filed.	\$615.00	2.1	\$1,291.50
Murphy, Grace	Email M. Boyle (Deloitte) regarding research on where Conn's is in their bankruptcy process.	\$615.00	0.3	\$184.50
Parodi, Carlos	Review Buddy's tradename valuation testing.	\$740.00	0.6	\$444.00
Sciano, May	Compare completeness analysis on the considerations within the debtor in possession financing memo against previous debt analysis.	\$845.00	3.0	\$2,535.00
Vineyard, Bradley	Review resolution of review notes on Franchise Group management-prepared memos with respect to Bankruptcy Proceeding and Liabilities subject to compromise (including lease liabilities).	\$980.00	0.8	\$784.00
Weston, Zachary	Review updates to Company's liabilities subject to compromise memo.	\$980.00	0.7	\$686.00
04/25/2025				
Cavone, Rocsanna	Prepare Buddy's Tradename Valuation.	\$845.00	4.2	\$3,549.00
Egea, Silvana	Review finalized workpapers associated with the goodwill impairment test of the reporting units.	\$970.00	1.0	\$970.00
Parodi, Carlos	Review internal fair value specialist memo review notes for goodwill impairment.	\$740.00	0.4	\$296.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/25/2025				
Parodi, Carlos	Review Vitamin Shoppe goodwill valuation testing review notes.	\$740.00	3.9	\$2,886.00
Sciano, May	Compare analysis on the considerations within the debtor in possession financing memo against previous debt analysis.	\$845.00	1.0	\$845.00
04/26/2025				
Vineyard, Bradley	Review Pet Supplies Plus tradename impairment analysis and testing.	\$980.00	1.2	\$1,176.00
04/27/2025				
Collins, Mikaela	Review notes within Vitamin Shoppe goodwill valuation testing.	\$845.00	0.4	\$338.00
Keast, Elizabeth	Add bankruptcy court filings into audit file and add related documentation.	\$970.00	1.4	\$1,358.00
Vineyard, Bradley	Review finalization of debtor in possession financing memo which addressed previous questions and comments on management's conclusions therein.	\$980.00	0.2	\$196.00
Vineyard, Bradley	Review finalization of Vitamin Shoppe Goodwill and Tradename testing which addressed previous questions and comments therein.	\$980.00	0.2	\$196.00
04/28/2025				
Carrasco, Diana	Assess the tax implications of the bankruptcy on the allowances deferred tax asset and the 163j deferred tax asset.	\$970.00	3.3	\$3,201.00
Collins, Mikaela	Meeting with B. Vineyard, M. Parodi (Deloitte) to discuss review notes within the goodwill valuation testing for Pet Supplies Plus.	\$845.00	1.1	\$929.50
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss review notes within the goodwill valuation testing.	\$845.00	0.8	\$676.00
Collins, Mikaela	Meeting with C. Parodi (Deloitte) to address goodwill notes.	\$845.00	0.5	\$422.50
Egea, Silvana	Review workpapers related to the goodwill analysis.	\$970.00	1.0	\$970.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/28/2025				
Parodi, Carlos	Address notes within valuation testing for Pet Supplies Plus tradename impairment.	\$740.00	3.7	\$2,738.00
Parodi, Carlos	Meeting with B. Vineyard (Deloitte) to discuss sensitivity analysis performed within goodwill valuation testing.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss review notes within the goodwill valuation testing.	\$740.00	0.8	\$592.00
Parodi, Carlos	Meeting with B. Vineyard, M. Collins (Deloitte) to discuss review notes within the goodwill valuation testing for Pet Supplies Plus.	\$740.00	1.1	\$814.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to address goodwill notes.	\$740.00	0.5	\$370.00
Parodi, Carlos	Address notes within valuation testing for Pet Supplies Plus goodwill impairment.	\$740.00	4.1	\$3,034.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to address notes within goodwill valuation testing.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss review notes within the goodwill valuation testing.	\$740.00	0.8	\$592.00
Parodi, Carlos	Meeting with B. Vineyard, M. Collins (Deloitte) to discuss review notes within the goodwill valuation testing.	\$740.00	1.1	\$814.00
Parodi, Carlos	Meeting with B. Vineyard (Deloitte) to discuss sensitivity analysis performed within goodwill valuation testing.	\$740.00	0.5	\$370.00
Vineyard, Bradley	Meeting with M. Parodi (Deloitte) to discuss sensitivity analysis performed within goodwill valuation testing.	\$980.00	0.5	\$490.00
Vineyard, Bradley	Meeting with M. Collins, M. Parodi (Deloitte) to discuss review notes within the goodwill valuation testing for Pet Supplies Plus.	\$980.00	1.1	\$1,078.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/29/2025				
Collins, Mikaela	Review documentation within pet supplies plus goodwill valuation testing based on partner notes.	\$845.00	0.8	\$676.00
Collins, Mikaela	Review the pet supplies plus goodwill valuation testing sensitivity analysis.	\$845.00	0.8	\$676.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss sensitivity analysis performed for Pet Supplies Plus goodwill valuation testing.	\$845.00	0.3	\$253.50
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to address notes within Pet supplies Plus goodwill valuation testing.	\$845.00	0.5	\$422.50
Collins, Mikaela	Update references included within the Vitamin Shoppe goodwill valuation testing.	\$845.00	0.3	\$253.50
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss review notes within the goodwill internal fair value specialist memo.	\$845.00	0.5	\$422.50
Collins, Mikaela	Meeting with B. Vineyard, M. Parodi (Deloitte) to discuss risk-adjusted projections within the goodwill internal fair value specialist memo.	\$845.00	0.5	\$422.50
Parodi, Carlos	Meeting with B. Vineyard, M. Collins (all Deloitte) to discuss risk-adjusted projections within the goodwill internal fair value specialist memo.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with B. Vineyard (Deloitte) to discuss sensitivity analysis performed for goodwill valuation testing.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss review notes within the internal fair value specialist memo for goodwill impairment testing.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss sensitivity analysis performed for Pet Supplies Plus goodwill valuation testing.	\$740.00	0.3	\$222.00
Parodi, Carlos	Address notes within valuation testing for Pet Supplies Plus tradename impairment.	\$740.00	3.6	\$2,664.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/29/2025				
Parodi, Carlos	Address notes within valuation testing for Pet Supplies Plus goodwill impairment.	\$740.00	2.7	\$1,998.00
Parodi, Carlos	Meeting with B. Vineyard (Deloitte) to discuss sensitivity analysis performed for goodwill valuation testing.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with M. Collins(Deloitte) to address notes within Pet supplies Plus goodwill valuation testing.	\$740.00	0.5	\$370.00
Parodi, Carlos	Address notes within valuation testing for Vitamin Shoppe goodwill impairment.	\$740.00	1.7	\$1,258.00
Parodi, Carlos	Review internal fair value specialist memo for goodwill impairment.	\$740.00	0.7	\$518.00
Parodi, Carlos	Meeting with B. Vineyard, M. Collins (Deloitte) to discuss risk-adjusted projections within the goodwill impairment internal fair value specialist memo.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss review notes within the goodwill impairment internal fair value specialist memo.	\$740.00	0.5	\$370.00
Steffens, Marilyn	Review goodwill workpapers for Pet Supplies Plus, LLC	\$980.00	1.2	\$1,176.00
Vineyard, Bradley	Meeting with M. Collins, M. Parodi (Deloitte) to discuss risk-adjusted projections within the goodwill internal fair value specialist memo.	\$980.00	0.5	\$490.00
Vineyard, Bradley	Meeting with M. Parodi (Deloitte) to address notes within Pet supplies Plus goodwill valuation testing.	\$980.00	0.5	\$490.00
Vineyard, Bradley	Review Pet Supplies Plus goodwill and tradename impairment testing workpaper which addressed previous questions and comments on conclusions therein.	\$980.00	0.3	\$294.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/30/2025				
Steffens, Marilyn	Review goodwill workpapers for Pet Supplies Plus, LLC.	\$980.00	0.9	\$882.00
Tilma-Ross, Lynne	Review goodwill workpapers.	\$980.00	2.0	\$1,960.00
Subtotal for Out of Scope Services:			234.2	\$192,867.50

*Preparation of Fee Applications*

04/02/2025				
M, Deepa	Review fee detail for the period of February 2025 fee application.	\$225.00	1.0	\$225.00
M, Deepa	Review fee detail for the period of February 2025 fee application.	\$225.00	1.0	\$225.00
04/07/2025				
Gutierrez, Dalia	Review March data in preparation for the monthly fee application.	\$250.00	4.2	\$1,050.00
Gutierrez, Dalia	Continue to review March data in preparation for the monthly fee application.	\$250.00	3.9	\$975.00
04/09/2025				
Gutierrez, Dalia	Continue to review March fee detail in preparation for the monthly fee application.	\$250.00	2.8	\$700.00
Gutierrez, Dalia	Review March fee detail in preparation for the monthly fee application.	\$250.00	4.4	\$1,100.00
04/10/2025				
Gutierrez, Dalia	Review March fee detail in preparation for the monthly fee application.	\$250.00	3.6	\$900.00
04/11/2025				
Weston, Zachary	Review fee detail in February 2025 interim fee application.	\$980.00	1.1	\$1,078.00
04/14/2025				
Gutierrez, Dalia	Review March fee detail in preparation for the monthly fee application.	\$250.00	2.8	\$700.00
Weston, Zachary	Review fee data in February 2025 interim fee application.	\$980.00	1.1	\$1,078.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
04/14/2025				
Weston, Zachary	Continued to review fee detail in February 2025 interim fee application.	\$980.00	1.9	\$1,862.00
Weston, Zachary	Continue to review fee detail in February 2025 interim fee application.	\$980.00	0.1	\$98.00
04/15/2025				
Gutierrez, Dalia	Review March fee detail in preparation for the monthly fee application.	\$250.00	4.2	\$1,050.00
Gutierrez, Dalia	Continue to review March detail in preparation for the monthly fee application.	\$250.00	1.5	\$375.00
Gutierrez, Dalia	Prepare exhibits and charts for the February monthly fee application.	\$250.00	2.3	\$575.00
Weston, Zachary	Review fee detail in February 2025 interim fee application.	\$980.00	1.8	\$1,764.00
04/16/2025				
Gutierrez, Dalia	Continue review March fee detail for monthly fee application.	\$250.00	3.2	\$800.00
Gutierrez, Dalia	Review March fee detail for monthly fee application.	\$250.00	4.1	\$1,025.00
Gutierrez, Dalia	Continue review March fee detail for monthly fee application.	\$250.00	2.3	\$575.00
04/21/2025				
McDonald, Carisa	Prepare February monthly fee statement.	\$275.00	1.3	\$357.50
04/22/2025				
Vineyard, Bradley	Review February Monthly Fee Application.	\$980.00	0.6	\$588.00
04/23/2025				
McDonald, Carisa	Revise February monthly fee statement.	\$275.00	1.8	\$495.00
04/27/2025				
Gutierrez, Dalia	Prepare March exhibits in preparation for the monthly fee application.	\$250.00	1.1	\$275.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
04/28/2025				
Gutierrez, Dalia	Review March expenses in preparation for the monthly fee application.	\$250.00	1.4	\$350.00
Subtotal for Preparation of Fee Applications:			53.5	\$18,220.50
<b>Total</b>			<b>1,730.7</b>	<b>\$211,088.00</b>

## Adjustment

Fixed Fee: April 2025	\$90,800.00
<b>Adjustment Subtotal :</b>	<b>\$90,800.00</b>
<b>Total</b>	<b>1,730.7    \$301,888.00</b>

## Recapitulation

Name	Rate	Hours	Fees
Barton, Christopher	\$980.00	0.6	\$588.00
Boyle, Matthew	\$980.00	0.6	\$588.00
Fleming, Matthew	\$980.00	1.1	\$1,078.00
Goldblatt, Joel	\$980.00	0.5	\$490.00
Perez Zaldivar, Ignacio	\$980.00	0.5	\$490.00
Steffens, Marilyn	\$980.00	2.1	\$2,058.00
Tilma-Ross, Lynne	\$980.00	2.0	\$1,960.00
Vettese, Stephanie	\$980.00	10.0	\$9,800.00
Vineyard, Bradley	\$980.00	11.8	\$11,564.00
Weston, Zachary	\$980.00	33.2	\$32,536.00
Aponte, Mara	\$970.00	0.5	\$485.00
Carrasco, Diana	\$970.00	3.3	\$3,201.00
Egea, Silvana	\$970.00	7.0	\$6,790.00
Keast, Elizabeth	\$970.00	4.3	\$4,171.00
Cavone, Rocsanna	\$845.00	10.0	\$8,450.00
Collins, Mikaela	\$845.00	22.1	\$18,674.50



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

## Recapitulation

Name	Rate	Hours	Fees
Sciano, May	\$845.00	21.3	\$17,998.50
Parodi, Carlos	\$740.00	78.6	\$58,164.00
Srivatsa, Prashanth	\$740.00	8.0	\$5,920.00
Bambroo, Sahil	\$615.00	2.5	\$1,537.50
Bellora, Brandon	\$615.00	1.0	\$615.00
Fitzpatrick, Emily	\$615.00	12.4	\$7,626.00
Khanduja, Bhavya	\$615.00	3.5	\$2,152.50
Murphy, Grace	\$615.00	2.4	\$1,476.00
Sutaria, Devin	\$615.00	1.5	\$922.50
McDonald, Carisa	\$275.00	3.1	\$852.50
Gutierrez, Dalia	\$250.00	41.8	\$10,450.00
M, Deepa	\$225.00	2.0	\$450.00
Alano, Michelle	\$0.00	4.4	\$0.00
Bambroo, Sahil	\$0.00	0.2	\$0.00
Bellora, Brandon	\$0.00	185.6	\$0.00
Bergeron, Bailey	\$0.00	27.1	\$0.00
Blanco, Nidia	\$0.00	29.2	\$0.00
Boyle, Matthew	\$0.00	3.9	\$0.00
Brodsky, Michael	\$0.00	1.5	\$0.00
Carrasco, Diana	\$0.00	60.9	\$0.00
Cavone, Rocsanna	\$0.00	1.0	\$0.00
Collins, Mikaela	\$0.00	78.9	\$0.00
Cronin, Carl	\$0.00	1.0	\$0.00
Donlon, Richard	\$0.00	4.4	\$0.00
Fitzpatrick, Emily	\$0.00	116.7	\$0.00
Garg, Divya	\$0.00	18.5	\$0.00
Goldblatt, Joel	\$0.00	7.4	\$0.00
Goodspeed, Madison	\$0.00	0.2	\$0.00
Hecht, Nina	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2025 - April 30, 2025

## Recapitulation

Name	Rate	Hours	Fees
Holman, Cheryl	\$0.00	0.7	\$0.00
Hussain, Sofia	\$0.00	3.0	\$0.00
Jindal, Ananya	\$0.00	2.0	\$0.00
Jones, Brandon	\$0.00	67.0	\$0.00
Keast, Elizabeth	\$0.00	58.2	\$0.00
Khanduja, Bhavya	\$0.00	27.0	\$0.00
Kolpien, Stephanie	\$0.00	27.4	\$0.00
Kumar, Ravi	\$0.00	8.0	\$0.00
Lassey, Katherine	\$0.00	38.6	\$0.00
McConnachie, Chase	\$0.00	3.0	\$0.00
Modi, Kruti	\$0.00	1.0	\$0.00
Murphy, Grace	\$0.00	0.8	\$0.00
Neumann, Logan	\$0.00	137.7	\$0.00
Parodi, Carlos	\$0.00	142.0	\$0.00
Saraogi, Astha	\$0.00	11.0	\$0.00
Sciano, May	\$0.00	139.0	\$0.00
Sieverding, Keith	\$0.00	3.9	\$0.00
Smith, Lisa	\$0.00	0.5	\$0.00
Sood, Abhinav	\$0.00	9.0	\$0.00
Steffens, Marilyn	\$0.00	27.6	\$0.00
Tilma-Ross, Lynne	\$0.00	2.0	\$0.00
Trishla, Thatikonda	\$0.00	1.0	\$0.00
Vineyard, Bradley	\$0.00	37.0	\$0.00
Vyas, Alka	\$0.00	9.4	\$0.00
Weiss, Gregory	\$0.00	20.6	\$0.00
Weston, Zachary	\$0.00	122.3	\$0.00
Zaorski, Michal	\$0.00	2.2	\$0.00
Fixed Fee: April 2025			\$90,800.00
<b>Total</b>		<b>1,730.7</b>	<b>\$301,888.00</b>